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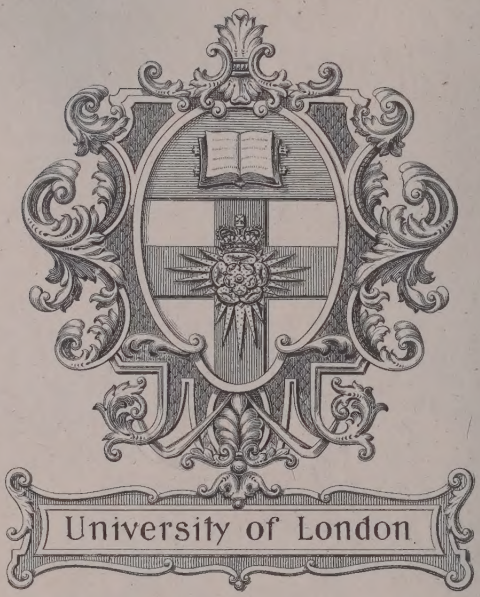
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REPORTS

FROM

COMMISSIONERS, INSPECTORS,

AND OTHERS:

TWENTY-SEVEN VOLUMES.

—*(18.)*—

POOR RELIEF (SCOTLAND).

Session

8 *February* — 15 *August* 1876.

VOL. XXXII.

REPORTS

FROM

COMMISSIONERS, INSPECTORS,

AND OTHERS:

1876.

TWENTY-SEVEN VOLUMES:—CONTENTS OF THE

EIGHTEENTH VOLUME.

B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the* *each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *Volumes arranged for The House of Commons.*

POOR RELIEF (SCOTLAND):

2.] Thirtieth Annual Report of the Board of Supervision for the Relief of the Poor and of Public Health in Scotland, 1874–75 - p. 1

7.] Thirty-first Annual Report, 1875–76 - - - - - 489

THIRTIETH

ANNUAL REPORT

OF THE

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR

AND OF

PUBLIC HEALTH

IN

SCOTLAND

1874-75

Presented to both Houses of Parliament by Command of Her Majesty.

EDINBURGH
PRINTED BY MURRAY AND GIBB
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1875

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THIRTIETH ANNUAL REPORT

TO THE

RIGHT HON. RICHARD ASSHETON CROSS

HER MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR THE HOME DEPARTMENT

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR AND OF PUBLIC HEALTH IN SCOTLAND
CHAMBERS, GEORGE STREET, EDINBURGH

August 1875

SIR,

WE have the honour to submit the General Report of our proceedings for the past year.

POOR LAW.

Since the date of our last Report, the General Superintendents of Poor have continued to discharge their duties within their respective districts to our entire satisfaction. Mr Peterkin has visited and inquired into the administration of the law in 125 Parishes in the Counties of Caithness, Elgin, Inverness, Orkney and Shetland, Ross and Cromarty, Banff, Sutherland, Nairn, Renfrew, Haddington, Edinburgh, Dumbarton, Lanark, Forfar, Roxburgh, and Fife. He has also inspected 8 Poorhouses, and conducted 10 special inquiries. Mr Campbell has visited 171 Parishes in the counties of Aberdeen, Argyll, Bute, Dumbarton, Forfar, Kincardine, Perth, and Stirling. He has also inspected 2 Poorhouses. We have received from these gentlemen their General Half-yearly Reports upon the administration of the law within their respective districts, as well as special Parochial Reports from time to time, wherever circumstances appeared to require them, and we have continued to deal with these Reports in the same manner as with those of former years. We print in the Appendix the latest General Half-yearly Reports by these officers, which have been furnished to us during the past year.

Proceedings of Board.

App. (A.) Nos. 2, 3.

During the past year, Mr M'Neill, the Visiting Officer of the Board, has conducted 18 special investigations, and he has

Poor Law. inspected and reported upon 48 Poorhouses. He has also visited and inquired into the administration of the law in 175 Parishes. We continue to have every reason to be satisfied with the zeal and ability with which the Visiting Officer performs his duties. There will be found in the Appendix his latest General Half-yearly Report during the past year.

App. (A.) No. 4.

We have investigated allegations, involving charges more or less serious, against 17 Inspectors of Poor; and we have been under the necessity of dismissing one of these officers for neglect or failure to perform his duties. Eight Inspectors, whose conduct was under investigation, were permitted by us to resign their offices. We censured or admonished six Inspectors, whose errors were not of so grave a character as to call for more serious punishment. We have had the satisfaction of acquitting two Inspectors of the charges which were brought against them.

We have been called upon to investigate complaints against four Governors of Poorhouses, and in two instances we found that the complaints were groundless. In the other two instances, we were compelled to insist upon the resignation of the officers whose conduct had been the subject of investigation.

During the past year we have only been called on to investigate charges against one Medical Officer, and we were glad to find that the charges against him were unfounded.

Assessments.

Since the date of our last Report, one Parish which had previously raised the funds for relief of the poor by Voluntary Contributions has resolved to raise those funds by Assessment. The number of Parishes now assessed is 811, and the number that still raise the funds by Voluntary Contributions is 75. These numbers are respectively the same as in the preceding year, although the Parish referred to above has, as stated, received our approval to raise the funds for the relief of the poor by Assessment. This arises from the circumstance that during the past year we authorized a Parochial Board that had previously obtained our approval to Assess for the Relief of the Poor, to revert to their previous practice of raising the funds by Voluntary Contributions, a course which we ascertained could be followed without detriment to the interests of the poor.

App. (B.) No. 21.

In the Parish first referred to, we have approved of a resolution to adopt a classification of rates on tenants and occupants. In another we have sanctioned an alteration in the classification; and in a third we have approved of a change in the mode of Assessment, from Established Usage to the first mode of Assessment prescribed by the Statute.

The School Board of a Parish where there is no legal Assessment for the Relief of the Poor, having reported to us a resolution to adopt the first statutory mode of Assessment, with a classification of tenants and occupants for the purpose of

Assessing the School Rate, we approved of the resolution in terms of the Education (Scotland) Act, 1872, and the Act 8 & 9 Vict. c. 83. Poor Law. Assessments.

The progress of the change from Voluntary Contributions to Assessment, during the thirty years that have elapsed since this Board was formed, has been as follows:—

	Assessed.	Voluntary Contributions.
August 1845,	230	650
... 1846,	448	432
... 1847,	558	322
... 1848,	600	280
... 1849,	625	255
... 1850,	644	236
... 1851,	653	228
... 1852,	671	211
... 1853,	680	202
... 1854,	689	194
... 1855,	700	183
... 1856,	716	167
... 1857,	729	154
... 1858,	738	145
... 1859,	745	138
... 1860,	749	134
... 1861,	752	131
... 1862,	759	125
... 1863,	764	120
... 1864,	770	114
... 1865,	777	108
... 1866,	781	104
... 1867,	783	102
... 1868,	789	98
... 1869,	793	94
... 1870,	794	93
... 1871,	795	92
... 1872,	800	87
... 1873,	804	81
... 1874,	811	75
... 1875,	811	75

In 604 of the Assessed Parishes, the funds for the relief of the poor are raised by an equal rate upon owners and occupants respectively, and in 186 there is a classification of occupants in terms of the 36th section of the Act 8 & 9 Vict. c. 83. In 21 Parishes, the assessment is still levied according to Established Usage.

We have increased the number of Members to be elected to the Parochial Boards of the four following Parishes—namely, in Newhills, from 4 to 5; in Coldingham, from 4 to 5; in Tinwald, from 2 to 3; and in Polmont, from 4 to 5. We have fixed the number of Members to be elected for the Parish of Kinnell at 2; and the number for the Parish of Cross and Burness at 5,—2 of these being for the district of North Ronaldshay, and 3 for the district of Cross and Burness. Elected Members.

Poor Law.

In many Parishes we have thought it right, for various reasons, to approve of alterations in the days for the election of Members to the Parochial Boards.

Poor-houses.

The number of Parishes that have Poorhouses, either singly or in combination, is 405, having an aggregate population of 2,402,837. There are 62 Poorhouses at present in operation, the accommodation in which is sufficient for 14,219 inmates. When the Poorhouses which are in progress, or the erection of which has been resolved on, are completed, the number of Parishes having Poorhouses, singly or in combination, will be 420, with an aggregate population of 2,453,990. We have during the past year approved of the rates for boarding paupers belonging to 195 Parishes, in those Poorhouses of other Parishes or Combinations to which it appeared to us that they might most advantageously be sent. We continue the practice, however, of limiting our approval in all such cases to a period of twelve months, as we deem it desirable that we should have a periodical opportunity of considering whether any change of circumstances has arisen to render a further continuance of our approval inexpedient. The number of Parishes that possess a right, in terms of the 65th section of the Statute, to send paupers to the Poorhouses belonging to other Parishes, is 207, with an aggregate population of 515,982; but some of these Parishes are embraced in Combinations for proposed Poorhouses, or propose to have Poorhouses of their own. The total population of the Parishes to which Poorhouse accommodation is thus at present available, amounts to 2,969,972. The total population of the Parishes (274 in number) to which Poorhouse accommodation is still not available is 390,046. The Tables showing the number of Poorhouses in operation and in progress, and the Parishes forming the various Poorhouse Combinations in Scotland, are printed in the Appendix. These Tables indicate the number of inmates of Poorhouses as at 1st January and 1st July last; the number who were receiving indoor relief during the half-years ended 31st December 1874 and 30th June 1875; the number of those on the Sick List, as well as those who were Lunatic; and the number of Children who were at School. These Tables also exhibit the average weekly cost per head of inmates actually in the Poorhouse, during the half-years ended 31st December 1874 and 30th June 1875, for maintenance, including food, fuel, clothing, light, and all other necessaries; and the average weekly expenditure per head of inmates for whom there is accommodation in the Poorhouse for the same periods, under the following heads, viz.:—1*st*, Establishment Charges, including salaries of officials, feu-duties, insurance, repairs, etc.; 2*d*, Estimated Rent of Poorhouse and Land, being so much per cent. on the amount expended; and 3*d*,

App. (B.) No. 15.

Medical Relief, including medicine, medical and surgical appliances, and medical attendance. Poor Law.

Poor-houses.

We have approved of resolutions by the Parochial Boards of Barra, Harris, North Uist, and South Uist, to combine for the purpose of erecting a Common Poorhouse for these Parishes in the Long Island. The great importance of the erection of a Poorhouse for these Parishes has been frequently adverted to in our Annual Reports, and we are glad to be enabled to report that the Parochial Boards have at length been induced to pass the statutory resolutions for that purpose. We have no doubt that as soon as the Poorhouse is actually provided, the administration of the law will be rendered more beneficial to the population, and more economical to the ratepayers.

We have approved of a resolution by the Parochial Board of Monivaird to join Upper Strathearn Poorhouse Combination; of a resolution by the Parochial Board of Coldstream to join Kelso Poorhouse Combination; and of a resolution by the Parochial Board of Jura to join Islay Poorhouse Combination. The additional population for which Poorhouse accommodation has been thus permanently acquired is 4315.

In the Poorhouse of Liff and Benvie we have sanctioned the addition to the lunatic wards of the House, of one of the wards previously occupied by ordinary inmates. In Govan Combination Poorhouse we have sanctioned the use of certain dormitories originally intended for girls, for the accommodation of infirm men. And, in connection with Barony Poorhouse, we have sanctioned the occupation of another block of the new Cottage Fever Hospital by a stated number of inmates.

For the Poorhouse of South Leith we have approved the Plan of a Refractory Cell recommended in the reports of our Visiting Officer.

The Parochial Board of Perth having asked us to sanction the use of the Probationary Wards of the Poorhouse for the temporary detention and treatment of persons supposed to be insane and dangerous lunatics, apprehended by the police within the Parish, till their mental condition was ascertained by the Medical Officer, we intimated that we should not be justified in sanctioning the detention of any Lunatics within the Probationary Wards of a Poorhouse.

A proof of Bye-laws for the regulation of the Hospital Wards in Govan Combination Poorhouse, and of the duties of the officials and nurses therein, having been submitted for our sanction and approval, we informed the Parochial Board that, with certain amendments suggested by Dr. Littlejohn, to whom we had remitted them, the proposed regulations appeared to be unobjectionable.

The Governor of Inveresk Combination Poorhouse having

Poor Law. Poor-houses.

submitted to us a suggestion that admissions to the Poorhouse should be limited to certain hours of the day, we informed him that we could not approve of admissions to the Poorhouse being restricted in the manner proposed.

The Governor of Linlithgow Combination Poorhouse having requested our opinion as to whether the earnings of inmates belong to the Combination or to the Parochial Board of the pauper's Parish of Settlement, we intimated that such earnings belong to the Poorhouse Committee, for behoof of the Combination.

We have been repeatedly asked to sanction the appropriation of a portion of the buildings of a Poorhouse as an Hospital under the Public Health Act, or to permit the erection of such an Hospital within the grounds of a Poorhouse. We have invariably declined to accede to any such proposal. Poorhouses are erected for the poor alone, and are only authorized by the statute under which they are built for the purpose of administering relief to paupers. Hospitals under the Public Health Act, on the other hand, are intended for the whole population, and mainly for the isolation and treatment of persons suffering from infectious or contagious diseases. If such an Hospital were placed within the precincts of a Poorhouse, there would be great danger of disease being communicated to the inmates of the Poorhouse, from the unavoidable intercourse of the servants, and even of the inmates themselves. When a proper object of Parochial Relief is offered admission to a Poorhouse as the only form in which relief will be administered to him, it would be obviously cruel and illegal to require him, in order to obtain the means of subsistence, to enter an establishment in which he must encounter the risk of contracting infectious or contagious disease.

App. (B.) No. 16.

We again print in the Appendix a tabular statement of the present Poorhouse Buildings Debt, as returned to us by the Parochial Authorities, showing the sums borrowed for the erection or enlargement of Poorhouse Buildings, under the 62d section of the Act 8 & 9 Vict. c. 83, or the 3d section of the Act 19 & 20 Vict. c. 117, the liquidation of the debt during the past year, and the amount of the debt as at 14th May 1875.

Medical Relief.

We have completed the arrangements for the distribution of the 27th Parliamentary Grant of L.10,000 in aid of Medical Relief to the Poor in Scotland. The number of Parishes which have this year resolved to comply with the conditions annexed to participation in the Grant is 754. Of these only 18 have failed to establish their claims by producing vouchers for the required amount of expenditure from their own funds, and otherwise satisfying us that the conditions of the Grant had been fulfilled. Last year, 731 Parishes established their claims;

this year, 736. The increase in the number actually participating this year is therefore five. The detailed account of the distribution, showing the amount expended on Medical Relief afforded to the poor in each Parish, for which vouchers have been produced; the sum apportioned to it from the Grant; and the additional sum proportionate to the excess of its vouched expenditure beyond the minimum, assigned out of the unappropriated shares to each participating Parish, will be found in the Appendix.

Poor Law. — Poor-houses.

App. (B.) No. 13.

The whole sum expended on Medical Relief to the poor in all Parishes in Scotland, whether participating in the Parliamentary Grant or not, during the year ended 14th May 1875, according to the annual returns of the Inspectors, was L.34,853, 15s. 11¾d., which is equal to 2·48 pence per head of the population of Scotland in 1871. The population of the 754 Parishes that have resolved to comply with the conditions annexed to participation in the Grant is 3,233,475, and of the 132 Parishes that have not so resolved, 126,543. The sum expended by the former, according to the returns, was L.34,116, 16s. 3¾d., equal to about 2·53 pence per head of the population; and that by the latter was L.736, 19s. 8d., equal to about 1·39 pence per head of the population of these Parishes.

At the request of the Lords Commissioners of Her Majesty's Treasury, we prepared, for their Lordships' consideration, the conditions under which, in our opinion, the Parliamentary Grant in aid of the cost of maintenance of Pauper Lunatics should be distributed in Scotland. Subsequently, at the request of the Chancellor of the Exchequer, our Chairman proceeded to London and had an interview with him upon the subject, and thereafter the approval of the Lords Commissioners to the scheme prepared by us was intimated. These conditions and the relative Form of Claim will be found in the Appendix. In framing the conditions we had specially in view (1) to discourage and check unnecessary expenditure and laxity of administration, (2) to establish an efficient audit of the expenditure actually incurred, and (3) to prevent the transference of Lunatics from one place of detention to another solely for the purpose of obtaining a larger share of the Grant.

Grant for Pauper Lunatics.

App. (A.) No. 6.

The first audit of the claims to participate in the Grant has been completed, in accordance with the scheme approved by the Treasury, the aggregate amount distributed being L.59,483, 1s. To each parish which was found entitled to participate, a certificate, signed by one of our officers, was issued, on presenting which to the Queen's Remembrancer in Exchequer the sum apportioned to the parish was paid.

A detailed account of the distribution, showing the number of Pauper Lunatics in respect of whom the claims were made, the

Poor Law. — App. (B.) No. 14.

total cost of their maintenance, which was satisfactorily vouched, and the amount paid to each parish from the Grant, will be found in the Appendix.

Two foreign seamen who had become insane in Calcutta, and been sent thence in compliance with the instructions of the Board of Trade in a British vessel sailing to Dundee, becoming chargeable as Lunatic Paupers upon their arrival in that Parish, the Parochial Authorities made application to the Board of Trade to be relieved from the burden of their maintenance, and the Lords Commissioners of Her Majesty's Treasury transmitted to us a copy of the documents for such observations thereon as we might desire to make. These documents, and our reply, are printed in the Appendix. It appears that the Board of Trade have no funds for the maintenance of such Lunatics in this country, and that the Foreign Office cannot remove them to their native country. We informed the Lords Commissioners of the Treasury that, assuming that the cases of the seamen in question fell within the instructions issued by the Board of Trade, we did not see that, according to the existing state of the Law, the Parochial Board of Dundee had any means of obtaining relief from the burden thus cast upon them. It seemed to us to be a very hard case, and to require legislation. The provisions of the Acts in question appear to have been framed to meet the case of able-bodied seamen, and not to have contemplated cases such as the present. It occurred to us, however, that the Board of Trade might possibly, under the last clause of the 16th section of the Act 18 & 19 Vict. c. 91, to some extent modify the injustice by directing—if they had not already done so—that foreigners should in all cases, where practicable, be sent to their own country.

App. (A.) No. 7.

School Fees of Pauper Children.

The School Board of Tarland having resolved to charge School Fees three months in advance for all children whether sent to school by the Parochial Board or not, the Parochial Board of Coull, not approving of that arrangement, resolved, subject to our approval, that in future they would not hold themselves responsible for the payment of fees, but would include them in the paupers' weekly allowances. We intimated that we could not approve of the resolution of the Parochial Board, as it was to be feared that, under its operation, the paupers, in many instances, would appropriate to other purposes the allowance intended to pay for education, and we recommended the Parochial Board to seek a friendly conference with the School Board, with the view of adjusting a special arrangement in the case of pauper children. The correspondence on this subject will be found in the Appendix.

App. (A.) No. 8.

The Parochial Board of Kintail having resolved that all children whose School Fees were to be paid by them should attend the Public School, and that resolution having been

objected to, the Inspector was instructed to request our opinion upon the subject. We intimated that the resolution referred to appeared to us to be *ultra vires* and illegal, being not only opposed to the concluding portion of the 69th section of the Education Act, but, apart from that statutory enactment, an undue interference with the natural and legal rights of the parents of the children. We print the correspondence in the Appendix.

Poor Law.

App. (A.) No. 9.

Complaints having been made to us that Paupers removed from England to Scotland were occasionally sent to, and left in parishes with which the paupers had no connection, and that thereby these parishes were put to much trouble and expense to which they were not properly liable, we communicated with the Local Government Board upon the subject. That Board subsequently issued a circular (which we print in the Appendix) to the several Boards of Guardians in England and Wales, pointing out the mode in which removals should be conducted, and suggesting that when the Guardians are in doubt as to the proper place in Scotland to which a removal should be effected, they should apply to us for the information required. We are of opinion that the recommendations of the Local Government Board, if attended to by the Boards of Guardians, will prove quite satisfactory.

Removal of Paupers from England to Scotland.

App. (A.) No. 10.

Representations having been made to us by several of the more important Burghal Parishes, that the Rules for giving Notice of Meetings and the Rules for conducting the Election of Managers at present in force, were found to be cumbrous in practice and productive of undue delay, we carefully reconsidered the existing Rules, and we ultimately framed a set of Amended Rules calculated in our opinon to abate the evils complained of, without risk of improper haste in the transaction of business and without unfairly restricting the rights of Electors. The Amended Rules were submitted to the Secretary of State, and received his approval in terms of sec. 7 of the Act 8 & 9 Vict. c. 83. They are printed in the Appendix, and it will be observed that they are only applicable to Burghal Parishes and Combinations.

Notices of Meetings and Election of Managers in Burghal Parishes.

App. (A.) No. 11.

Amended Rules for Election of Managers.

App. (A.) No. 12.

In January last we called for a Return from all Parishes of the Children who were "boarded out" on the 1st day of that month. This is the first occasion on which a complete official Return upon the subject has been obtained. The system of boarding out children originated not with the Board of Supervision, but with the Parochial Boards themselves. From the beginning it has been watched by this Board with much interest, and the intelligent efforts of the Parochial Authorities to ameliorate the condition of this class of poor have from time to time been aided and encouraged by inquiries and suggestions emanating

Boarded-out Pauper Children.

Poor Law. from us. In the latter part of 1869, Mr. J. J. Henley, Poor-Law Inspector, by direction of the Poor-Law Board, made a careful inquiry into the system and its results, and his Report was published as a Parliamentary Paper in 1870. The information thus and otherwise obtained by us was generally satisfactory, and we entertained no anxiety or misgiving as to the manner in which, upon the whole, the system of boarding out is conducted. But we thought the time had come for our being put in possession of full official information as to the specific means taken by each Parochial Board in order to secure the proper care and maintenance of its boarded-out children, and for our being enabled to consider whether in any case these means appeared to be insufficient. The Form of Return which we issued embraced the following particulars:—(1) The number of boarded-out children, distinguishing orphans, or deserted children, from those who are neither; (2) The number of such children at school; (3) The greatest number boarded in one family; (4) The occupation of the persons with whom the children are boarded; (5) The average cost of each child to the Parish; (6) The system of inspection and supervision employed; and (7) The results of the system upon the children and the neighbourhood in which they are boarded. When the Returns had been received, their contents were carefully analysed and tabulated under the superintendence of Mr. Skelton, the Secretary to the Board, and that gentleman submitted to us along with them a valuable and interesting Report which he had drawn up, showing the results indicated in the Returns, and the general conclusions to which these results pointed, for the improvement and greater safety of the practice of boarding out children. Mr. Skelton's Report and an Abstract of the Returns will be found in the Appendix, but as our Annual Report could not be laid before Parliament till its next session, we deemed it advisable at once to print and circulate to all Parishes an Extract from the Report, with our earnest recommendation that all Parochial Boards should give effect to the suggestions which it contains.

App. (A.) No. 1.

App. (A.) No. 1.

It will be seen from Mr. Skelton's Report and the Returns to which it relates (to which we would here especially refer), that we have every reason to feel satisfied that the practice of boarding out children in Scotland has been carefully and judiciously conducted; that its effects have been eminently beneficial to the children without any concomitant evils to the surrounding population; and that the only alterations to be desired in the present system are such as the full information now obtained commends to our judgment, as likely to secure a continuance of the results hitherto attained and to lead to the extension of the system on a safe basis.

During the past year our attention was again drawn to the

absence of any statutory authority for the superannuation of Poor Law officials, and we expressed to the Lord Advocate our anxious desire that an Act should be passed to remedy the defect. The power of superannuation under certain limitations has existed in England and Ireland for a considerable number of years, and has been found to operate beneficially in these countries. The justice and policy of conferring a similar power upon Parochial Authorities in Scotland have been admitted by successive administrations, and we trust that during the next session of Parliament the requisite authority will be conferred. Such a measure would not only be an act of justice to the officers themselves, but, in our opinion, would tend to promote efficiency and economy in the execution of the Poor Laws. Poor Law.

The number of applications complaining of Inadequate Relief that have been before us during the year ended 30th June 1875 has been 244. In the immediately preceding year, the number was 256. Complaints of Inadequate Relief. App. (B.) Nos. 2 & 3.

The subjoined Table exhibits the number of such applications in each year since the Board was formed, and the manner in which they have been disposed of.

YEAR.	No. of Applications.	Dismissed on information contained in Schedule.	Dismissed after being remitted.	Refused, not in receipt of Parochial Relief.	Refused as informal or incompetent.	Withdrawn, or stopped by death.	Ground of Complaint removed.	Minute issued declaring that applicant had just cause of action.
1845–46	597	273	97	25	5	...	197	...
1846–47	673	226	126	29	7	7	277	1
1847–48	793	297	114	36	13	7	317	9
1848–49	863	447	111	24	8	12	256	5
1849–50	788	439	97	28	5	3	214	2
1850–51	764	472	72	20	10	3	184	3
1851–52	684	415	66	27	6	5	165	...
1852–53	705	430	101	12	8	14	140	...
1853–54	596	291	109	14	6	5	169	2
1854–55	568	267	114	17	4	7	158	1
1855–56	549	300	77	14	4	5	149	...
1856–57	488	233	95	20	7	2	130	1
1857–58	495	244	106	17	6	7	113	2
1858–59	473	230	112	29	3	3	95	1
1859–60	542	272	108	26	5	3	128	...
1860 61	487	279	69	16	4	2	117	...
1861–62	558	294	95	33	...	2	134	...
1862–63	563	319	79	24	1	5	134	...
1863–64	521	300	96	18	5	...	102	...
1864–65	489	271	89	22	3	...	104	...
1865–66	433	270	48	20	1	2	91	1
1866–67	501	291	85	24	7	3	89	1
1867–68	462	298	69	17	...	2	76	...
1868–69	517	341	90	26	1	...	58	1
1869–70	529	379	46	20	2	2	80	...
1870–71	456	321	49	10	...	1	75	...
1871–72	413	299	47	13	...	1	50	...
1872–73	332	251	27	12	2	1	38	...
1873–74	256	175	37	7	1	1	32	...
1874–75	244	190	18	7	...	1	28	...
TOTAL,	16,339	9,114	2,449	607	124	106	3,900	30

Poor Law.

Cost of Relief and Management.

App. (B.) Nos. 4 & 5.

The sum expended during the year ended 14th May 1875, for the Relief and Management of the Poor (including L.3009 14s. 7¾d. expended on Buildings not being authorized Poor-houses, and L.37,379, 19s. 2d. expended on authorized Poor-house Buildings) has been L.835,306, 8s. 2d. In the preceding year, the expenditure for the same purposes was L.847,682, 1s. 1d. There has, therefore, been a decrease in the Total Expenditure of L.12,375, 12s. 11d.

The following Table shows the Expenditure for the Relief and Management of the Poor (exclusive of the cost of buildings), the rate of expenditure per cent. and per £ of Valuation, and the rate of expenditure per head of Population, for each of the Years from 1846–47 downwards to 1874–75:—

Year.	Expenditure for the Relief and Management of the Poor.	Estimated Valuation, based on Parliamentary Returns.	Rate of Expenditure per Cent. and per £ of Valuation.		Estimated Population, founded on Census Returns.	Rate of Expenditure per head of Population.
			Per Cent.	Per £.		
	£	£	£ s. d.	s. d.		s. d.
1847	433,915	10,053,142	4 6 3¾	0 10¼	2,781,314	3 1¼
1848	533,362	10,236,229	5 4 2½	1 0½	2,808,169	3 9½
1849	562,268	10,419,316	5 7 11	1 0¾	2,835,024	3 11½
1850	534,353	10,602,403	5 0 9½	1 0¾	2,861,879	3 8¾
1851	513,329	10,785,490	4 15 9¼	0 11¼	2,888,742	3 6½
1852	514,288	10,968,577	4 13 9¼	0 11¼	2,906,097	3 6½
1853	522,376	11,151,664	4 13 8	0 11	2,923,452	3 6¾
1854	546,819	11,334,751	4 16 5¾	0 11½	2,940,807	3 8¾
1855	584,823	11,517,838	5 1 6¾	1 0	2,958,162	3 11¼
1856	602,822	11,700,935	5 3 0¼	1 0½	2,975,517	4 0½
1857	599,205	11,994,873	4 19 10¾	0 11¾	2,992,872	4 0
1858	622,634	12,288,811	5 1 4	1 0	3,010,227	4 1½
1859	641,115	12,582,749	5 1 10¾	1 0	3,027,582	4 2
1860	643,303	13,428,403	4 15 9½	0 11¼	3,044,935	4 2½
1861	657,953	14,274,058	4 12 2¾	0 11	3,062,294	4 3½
1862	680,699	14,605,140	4 13 2½	0 11	3,092,066	4 4½
1863	704,846	14,936,222	4 14 4½	0 11¼	3,121,838	4 6
1864	723,144	15,267,304	4 14 8¾	0 11¼	3,151,610	4 7
1865	731,855	15,598,386	4 13 10	0 11¼	3,181,382	4 7
1866	739,315	15,929,468	4 12 9¾	0 11	3,211,154	4 7¼
1867	757,212	16,260,554	4 13 1½	0 11	3,240,926	4 8
1868	795,483	16,775,048	4 14 10	0 11¼	3,270,698	4 10¼
1869	821,184	17,289,542	4 14 11¾	0 11¼	3,300,470	4 11¼
1870	818,390	17,804,036	4 11 11	0 11	3,330,240	4 10¾
1871	810,456	18,318,530	4 8 5¾	0 10½	3,360,018	4 9¾
1872	809,690	18,833,028	4 5 11¼	0 10¼	3,389,790	4 9¼
1873	801,895	19,199,665	4 3 6¼	0 10	3,419,562	4 8¼
1874	799,130	19,566,302	4 1 8	0 9¾	3,449,334	4 7½
1875	794,916	19,932,940	3 19 9	0 9½	3,479,106	4 6¾

The following Table presents a comparative statement of the sums expended for the Relief and Management of the Poor for the last ten years, arranged under the different heads of expenditure, together with the rate per head of the population, calculated for the first five years of the series on the Census of 1861, and for the last five years on the Census of 1871:—

Poor Law.

Cost of Relief and Management.

Period.	EXPENDITURE.																							
	Relief of Poor on Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Buildings.			Total.			Rate per Head of Population (including Expenditure on Buildings)	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	s.	d.
For Year ended 14th May 1866, .	590,274	6	2½	24,639	4	8	31,687	11	11	85,660	3	11	7,053	13	3	43,812	8	7	783,127	8	6½	5	1¼
For Year ended 14th May 1867, .	598,687	0	11	28,007	4	11½	31,587	3	9	90,328	6	10½	8,601	19	11	50,419	9	1½	807,631	5	6½	5	3¼
For Year ended 14th May 1868, .	633,127	14	10½	29,058	5	3	32,858	7	3	94,452	3	6½	5,986	14	3½	67,719	3	5½	863,202	8	7¾	5	7½
For Year ended 14th May 1869, .	659,502	17	4	25,153	5	7½	33,784	5	1	95,626	0	7½	7,117	11	8	110,090	19	0	931,274	19	4	6	0¾
For Year ended 14th May 1870, .	654,819	16	6½	22,988	2	7½	35,516	8	0	98,770	18	10½	6,294	9	6	86,656	3	2¼	905,045	18	8¾	5	10¾
For Year ended 14th May 1871, .	641,454	5	2½	22,485	6	11	35,525	19	10½	101,715	14	11½	9,274	14	7	71,650	14	3½	882,106	15	9¾	*5	3
For Year ended 14th May 1872, .	639,585	3	5	21,508	2	10¾	36,761	10	1	104,748	8	5¼	7,086	5	0½	52,481	17	11¾	862,171	7	10½	5	1¼
For Year ended 14th May 1873, .	634,936	9	4½	18,598	15	5¾	34,066	7	9	108,577	0	6½	5,716	9	11	71,180	7	10	873,075	10	10½	5	2¼
For Year ended 14th May 1874, .	629,109	8	7½	18,133	3	5	34,576	4	9¾	112,623	1	11½	4,687	11	11	48,552	10	4½	847,682	1	1	5	0½
For Year ended 14th May 1875, .	619,061	14	1	18,620	8	9¾	34,770	17	1¾	116,801	9	11¾	5,662	4	4	40,389	13	9¾	835,306	8	2	4	11½
Increase, ...	...			487	5	4¾	194	12	4	4,178	8	0½	974	12	5	...			...			...	
Decrease, ...	10,047	14	6½	...			...			...			...			8,162	16	6¾	12,375	12	11	0	1
Average expenditure for last 10 years,	630,055	17	7¾	22,919	4	0¾	34,113	9	6¾	100,930	6	11½	6,748	3	5¼	64,295	6	9	859,062	8	5½	5	4¼

* Rate per head of population calculated for the last five years on the Census of 1871, and for the previous five years on the Census of 1861.

Poor Law

Cost of Relief and Management.

The cost of maintaining the Lunatic Poor still continues progressively to increase. In 1867 it amounted to L.108,172, 14s. 1½d.; in the past year to L.156,328, 8s. 5d.—showing an increase during the interval of L.48,155, 14s. 3½d. The cost of maintaining the Lunatic Poor is included in the expenditure, as shown in our Tables and Returns upon Registered and Casual Poor. It is therefore apparent that if there had been no increase in the cost of Lunatic Poor, both the total expenditure and the cost of relief to Registered and Casual Poor would have been considerably less than we have stated above. The cost of maintaining the Lunatic Poor in 1874 was L.144,567, 11s. 7d., and there is thus an increase during the past year alone under this head of L.11,760, 16s. 10d.

It is well known that, owing to the conditions attending Lunacy and the continuous increase in the number of Lunatic Paupers, the expenditure for the maintenance of that class of Poor is much less under control than any of the other heads of expenditure in the administration of the Poor Laws. The following Table will show the annual increase of expenditure upon Lunatic Paupers since 1868–69, and how much the total expenditure of each year has been affected by it. If the cost of Lunatics had decreased since 1868–69 in the same proportion as the cost of maintaining the other Poor has diminished since that date, or even if it had remained stationary, the total expenditure would have been materially different:—

Year.	Expenditure on Lunatic Paupers.	Annual Increase.	Total Expenditure, exclusive of Cost of Buildings and of Lunatics.	Annual Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1868–69	124,812 12 10¾	...	696,371 7 5¼	...
1869–70	125,662 7 4½	849 14 5¾	692,727 8 2	3,643 19 3¼
1870–71	126,248 13 2¾	586 5 10¼	684,207 8 3½	8,519 19 10½
1871–72	132,768 10 5	6,519 17 2¼	676,920 19 5½	7,286 8 10
1872–73	136,685 2 1¾	3,916 11 8¾	665,210 0 10¾	11,710 18 6¾
1873–74	144,567 11 7	7,882 9 5¼	654,561 19 1¾	10,648 1 9
1874–75	156,328 8 5	11,760 16 10	637,716 8 11¾	16,845 10 2
Total Increase since 1868–69		£31,515 15 6¼	Total Decrease since 1868–69	£58,654 18 5½

Number of Poor. App. (B.) Nos. 7 & 8.

The following Table exhibits the number of Paupers of all classes in receipt of relief for each of the Years from 1859–60 downwards to 1874–75, the ratio per cent. of persons in receipt

of Parochial Relief to population, and the average Annual Cost of each individual and of each Registered Pauper to the Parish:— Poor Law. Number of Poor.

Year.	Number of Paupers of all classes, including Dependants, in receipt of Relief on the same day, 14th May.	Estimated Population.	Ratio per cent. of persons in receipt of Parochial Relief to Population.	Total Expenditure on Relief and Management.	Average Annual Cost for each person receiving Parochial Relief, Registered or Casual.	Average Annual Cost of Maintenance for each Registered Pauper at 14th May.
				£	£ s. d.	£ s. d.
1859	122.013	3,027,582	4·0	641.115	5 5 1	6 10 7½
1860	120.906	3,044,935	3·9	643,303	5 4 6¾	6 14 1¾
1861	124,191	3,062,294	4·0	657,953	5 5 11¼	6 15 5½
1862	126.319	3,092,066	4·0	680,699	5 7 9¼	6 18 8
1863	127,560	3,121,838	4·0	704,846	5 10 6	7 3 1
1864	127,714	3,151,610	4·0	723,144	5 13 2¾	7 6 3½
1865	128,343	3.181,382	0·4	731,855	5 14 0½	7 8 6¼
1866	126,042	3.211,154	3·9	739,315	5 17 3½	7 14 10¼
1867	128.361	3,240.926	3·9	757,212	5 17 11¾	7 16 0¼
1868	136,231	3,270,698	4·1	795,483	5 16 9¼	7 18 2½
1869	136,065	3,300,470	4·1	8.1,184	6 0 8¼	8 4 2¼
1870	132,466	3,330,240	3·9	818,390	6 3 6¾	8 5 2
1871	129,257	3,360.018	3·8	810,456	6 5 4¾	8 4 11¾
1872	122,737	3,389.790	3·6	809.690	6 11 11¼	8 11 1¾
1873	116,107	3,419,562	3·3	801.895	6 18 1½	8 17 6
1874	110.239	3,449,334	3·2	799,130	7 4 11¾	9 3 10¼
1875	105,605	3,479,106	3·0	794,916	7 10 6½	9 8 6¾

The sums stated in the last column of the preceding Table include the expenditure on Pauper Lunatics. Excluding from the calculation for the past year the Pauper Lunatics as at 14th May, and their cost during the year, the average annual sum expended on the maintenance of each registered ordinary pauper at 14th May 1875 was L.7, 17s. 0½d. The average annual cost of each Pauper Lunatic on the roll at that date was L.23, 4s. 1d.

The subjoined Table shows the number of Registered and of Casual Poor, and their Dependants, at 14th May, as returned to us for the past ten years:—

Years.	Number of Registered Poor at 14th May.	Their Dependants.	Number of Casual Poor at 14th May.	Their Dependants.
1866	76,229	43,379	3,242	3,192
1867	76,737	44,432	3,576	3,616
1868	80,032	48,944	3,592	3,668
1869	80,334	48,005	3,690	4,036
1870	79,290	46,897	3,129	3,150
1871	77,759	45,811	2,916	2,771
1872	74,752	42,859	2,644	2,482
1873	71,537	40,459	2,109	2,002
1874	68,428	37,467	2,292	2,052
1875	65,661	35,930	2,193	1,821

Poor Law. Number of Poor.

The following Table exhibits the results obtained from Returns of the number of both Registered and Casual Poor relieved on the 1st of January, the 14th of May, and the 14th of August during each of the last five years:—

REGISTERED POOR.

Year.		Relieved on 1st January.			Relieved on 14th May.			Relieved on 14th August.			Average of the three Periods.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
1871	Adults, . .	22,259	56,702	78,961	21,512	56,247	77,759	21,465	55,176	76,641	21,745	56,041	77,786
	Dependants,	20,223	25,333	45,556	19,548	26,263	45,811	19,550	24,784	44,334	19,773	25,460	45,233
1872	Adults, . .	21,460	54,744	76,204	20,737	54,015	74,752	19,993	52,957	72,950	20,730	53,905	74,635
	Dependants,	19,483	23,678	43,161	18,972	23,887	42,859	17,598	22,908	40,506	18,684	23,491	42,175
1873	Adults, . .	20,321	52,971	73,292	19,548	51,989	71,537	19,132	51,115	70,247	19,667	52,025	71,692
	Dependants,	18,041	22,814	40,855	17,816	22,643	40,459	17,234	21,614	38,848	17,697	22,357	40,054
1874	Adults, . .	19,116	50,535	69,651	18,544	49,884	68,428	18,463	49 068	67,531	18,707	49,829	68,536
	Dependants,	16,928	20,894	37,822	16,672	20,795	37,467	16.588	20,567	37,155	16,729	20,752	37,481
1875	Adults, . .	18,651	48,383	67,034	18,030	47,631	65,661	18,018	46,774	64,792	18,233	47,596	65,829
	Dependants,	16,316	20,322	36,638	16,065	19,865	35,930	15,880	19,608	35,488	16,087	19,931	36,018

CASUAL POOR.

Year.		Relieved on 1st January.			Relieved on 14th May.			Relieved on 14th August.			Average of the three Periods.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
1871	Adults, . .	1,486	2,131	3,617	1,150	1,766	2,916	1,089	1,783	2,872	1,241	1,893	3,134
	Dependants,	1,433	1,882	3,315	1,101	1,670	2,771	1,059	1,393	2,452	1,197	1,648	2,845
1872	Adults, . .	1,211	1,881	3,092	1,022	1,622	2,644	919	1,621	2,570	1,060	1,708	2,768
	Dependants,	1,204	1,535	2,739	1,115	1,367	2,482	977	1,254	2,231	1,098	1,385	2,483
1873	Adults, . .	932	1,559	2,491	758	1,351	2,109	850	1,438	2,288	846	1,449	2,296
	Dependants,	968	1,227	2,195	865	1,137	2,002	874	1,138	2,012	902	1,167	2,069
1874	Adults, . .	1,035	1,525	2,560	858	1,434	2,292	889	1,496	2,385	927	1,485	2,412
	Dependants,	930	1,177	2,107	890	1,162	2,052	883	1,146	2,029	901	1,161	2,062
1875	Adults, . .	1,207	1,714	2,921	829	1,364	2,193	922	1,539	2,461	986	1,538	2,524
	Dependants,	1,118	1,424	2.542	784	1,037	1,821	972	1,211	2,183	958	1,224	2,182

The gradual diminution in the number of persons receiving parochial relief, upon which we have had occasion to remark in each of our last five Annual Reports, still continues. The number, both of Registered and of Casual Poor, in receipt of relief during each of the two past years is smaller than it ever has been since the Poor Law Act of 1845 came into operation, and this notwithstanding the very considerable increase to the population during the interval. We are of opinion that a still further diminution might be safely and beneficially effected by a due and strict administration of the law. We beg to refer to the remarks upon this subject in our last Annual Report.

Poor Law. — Number of Poor.

For some years the Officers of the Board (so far as their other duties permitted) have been carefully examining the Registers of Poor, with the view more especially of drawing the attention of the Parochial Boards in their respective districts to those cases in which it appeared advisable that Out-door Relief should be withdrawn, and the offer of the Poorhouse substituted. The Report of the Officer is sent down by us to the Parochial Board, is considered by them, and a copy of their Minute is forwarded by the Chairman or the Inspector for the information of the Board. In any case where a considerable number of paupers is struck off the Out-door Roll, the Inspector of the Parish is communicated with, after a reasonable interval, with the view of ascertaining what effect the action of the Parochial Board has produced, whether the persons so dealt with have been again admitted to Out-door Relief, or whether permanently ceasing to be a burden on the ratepayers, they are maintaining themselves, or are maintained by the relatives legally or morally liable for their support. The information we have received appears to show—1st, That a judicious but firm and vigilant use of the Poorhouse Test has a marked effect in diminishing the amount of pauperism in a district. 2d, That it is not attended with any evil consequences, such as the increase of crime or vagrancy. 3d, That the great majority of the paupers by whom the offer of the Poorhouse has been refused become self-supporting, or are supported by their relatives. Specimens of the cases reported upon, and of the results obtained, will be found in the Appendix.

App. (A.) No. 5.

Poor Law.

Number of Poor.

The following Table shows the number of Removals to England, Ireland, and other Parishes in Scotland, the number of Poor Refused Relief, and the number Relieved under order of the Sheriff, during the past ten years:—

Years.	Number of Persons removed to England either Voluntarily or by Warrant of Sheriff or Justices.		Number of Persons removed to Ireland either Voluntarily or by Warrant of Sheriff or Justices.		Number of Persons removed to the Parish from another Parish in Scotland either judicially or otherwise.		Number of Poor refused Relief during the Year.	Number of Poor relieved under order (final or interim) of Sheriff during the Year.
	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.		
1866	63	61	355	336	995	834	4,894	206
1867	42	69	157	143	1,045	808	6,003	256
1868	50	51	250	247	1,306	1,073	7,359	351
1869	59	59	217	211	1,331	1,187	7,609	425
1870	51	30	173	204	1,084	960	6,749	373
1871	57	66	93	57	1,046	889	5,848	324
1872	31	21	94	82	886	682	5,364	222
1873	29	21	99	90	1,033	859	4,258	212
1874	35	19	179	116	986	827	4,442	345
1875	41	25	143	96	978	801	3,854	249

The following is a Statement of the number of Lunatics and Orphan and Deserted Children relieved for the last ten years:—

Years.	Number of Lunatics Relieved during the Year.	Number of Orphan and Deserted Children Relieved during the Year.
1866	6,457	6,912
1867	6,768	7,153
1868	6,994	7,010
1869	7,346	7,507
1870	7,608	7,663
1871	7,774	7,939
1872	7,881	7,824
1873	7,936	7,590
1874	8,208	7,342
1875	8,287	7,579

The number of Lunatic Poor relieved in the course of the year was, as stated above, 8287. Of these, 1550 have died, or were cured, or have ceased to receive relief; thus the number at the 14th May was 6737, being an increase, as compared with the number at the same date last year (6551), of 186.

Poor Law.

Of these, 4353 were in Asylums, 1015 in licensed wards of Poorhouses, and 1369 were residing with relatives or other parties in private dwellings.

The number of Orphan and Deserted Children chargeable during the year was 7579; but the number chargeable on one day (14th May) was only 6093. Of these, 4254 were orphans and 1839 deserted.

Education

App. (B.) No. 11.

We have again called for Returns of the number of pauper children, and of applicants under section 69 of the Education Act, receiving Education at the cost of the Parochial Boards, of and the expenditure upon these two classes respectively, and we print in the Appendix a Summary of these Returns. It appears that during the year ended 14th May 1875, 23,988 pauper children were receiving education, at a cost for the year to the Parochial Boards of L.13,291, 4s. 6½d.; and that 4368 children, for whom application had been made under section 69 of the Education Act, were also receiving education during the year at a cost to the Parochial Boards of L.1773, 16s. 6½d. It thus appears that the expenditure from the poor's funds on account of Education, exclusive of the cost of education in Industrial Schools, Deaf and Dumb Institutions, and other similar places, is L.15,065, 1s. 1d. It further appears that 3960 applications were made to Parochial Boards under the 69th section of the Education Act during the year, and that of these 2493 were granted, and 1288 refused. The remainder (179) had not been disposed of at the date of the Return, or had been withdrawn.

In-door Poor.

The following Table presents an abstract of the total existing Poorhouse Accommodation, and of the Number of Poor (exclusive of Lunatics) receiving Indoor Relief, at the dates specified respectively, for the past twelve years:—

Years.	Poorhouse Accommodation at 1st July.	No. of Poor (and their Dependants) receiving Indoor Relief at		
		1st January.	14th May.	1st July.
1864	12,770	8,073	7.257	7,165
1865	13,398	8,270	7,348	7,344
1866	13,630	8,037	7,070	7,473
1867	13,864	8,890	7,929	8,291
1868	14,194	9,811	8,794	8,798
1869	14,423	9,426	8,346	8,386
1870	14,179	9,447	7,928	7,984
1871	14,048	9,358	7,749	7,629
1872	14,462	8,191	7,402	7,144
1873	14,375	8,172	7,898	7.371
1874	14,217	8,189	7,769	7,318
1875	14,219	8.653	7,673	7,289

Poor Law.

Church Collections. App. (B.) No. 12.

The whole sum derived from Church Collections in Assessed Parishes during the year ended 14th May 1875 was L.28,428, 9s. 3d., of which L.10,412, 10s. are stated to have been expended on Relief of the Poor. Of this sum, however, L.230, 2s. 11d. were handed over to the Parochial Boards, and expended by them. It would appear, therefore, that the sum of L.10,182, 7s. 1d., derived from Church Collections, was actually applied by the Kirk-Sessions to the relief of persons in their respective Parishes who required assistance. But these funds are generally employed to afford aid to persons who have fallen into temporary difficulties, with a view to prevent them from becoming chargeable to the Parish as paupers; and it is probable that few of the persons so assisted have also been chargeable to the funds raised by assessment.

Applications to Sheriffs. App. (B.) No. 1.

Returns of legal proceedings under the Statute in the Sheriff Courts have again been furnished to us by the courtesy of the Sheriffs-Substitute, and an Abstract of them is inserted in the Appendix.

The total number of applications to Sheriffs, on the ground that relief had been improperly refused, as returned by the Sheriffs-Substitute, was, during the past year, 430, while, in the returns for the preceding year, the number of such applications was 445. These numbers, however, fall short of the actual number of applications, as in several Sheriff Courts no complete record is kept of them. The number of such applications, in which Sheriffs felt called upon to grant *interim* orders of relief during the past year, was 245; in the preceding year it was 314. The number of applicants admitted to the Roll of Paupers by final order of the Sheriffs during the past year was 54; in the preceding year it was 20. The average annual number of such *interim* orders during the past ten years was 332, and of such final orders 90.

The number of prosecutions under the 79th and 80th sections of the Statute during the past year has been 121, and of convictions 54. In the previous year, the number of such prosecutions was 125, and of convictions 52. The average annual number of such prosecutions during the past ten years was 108, and of convictions 58.

PUBLIC HEALTH.

Proceedings of Board.

During the past year we have considered applications under the Public Health Act from two Parishes or Districts, to determine, in terms of the 5th section of the Act, the Local Authority within these places respectively. In each of these cases we nominated the body which, after inquiry, appeared to us to be most suitable.

Public Health. — Proceedings of Board.

In pursuance of the powers conferred upon us by the 8th section of the Act, we have approved of Bye-laws for regulating the duties of the Sanitary Inspector and Medical Officer in four Parishes or Districts. These Bye-laws, now adopted and approved under the Statute, were those framed by us for the guidance of Local Authorities, and referred to in our 28th Annual Report. We have also, as empowered by the 62d section, confirmed Rules and Regulations respecting Common Lodging-houses in three Parishes or Districts. As in previous years, however, we made such alterations as seemed to us to be necessary upon the Rules and Regulations which were submitted to us, and we have only sanctioned them *ad interim*, and under reservation of our power to require the adoption of such other alterations as farther experience might from time to time render expedient.

We have sanctioned 37 appointments of members of the Police Force as Sanitary Inspectors, in terms of the Home Office letter of the 30th June 1874. In those cases where the Local Authority were not also the Police Commissioners, we have required, before giving our sanction, evidence that the proposed appointment met with the approval of the Police Commissioners or (as the case might be) of the Police Committee of the County.

We have approved, in terms of section 24, of sewers being laid down in one district by the Local Authority, under the provisions of that section. In another case, not being satisfied that it was a proper case for the exercise of the powers conferred by this section, we declined to approve of the proposed operations *in hoc statu;* while in a third case, in consequence of the informal proceedings of the Local Authority, we intimated that we could not give our approval, and that the Local Authority must commence again *de novo.*

We have also given our consent, in terms of section 44, to Regulations in the Burgh of Kinning Park, Parish of Govan, for houses, or parts of houses, let in lodgings or occupied by members of more than one family, such houses, or parts of houses, not being Common Lodging-houses in the sense of the Act.

We have been called upon to exercise our powers under the 30th section of the Act upon ten occasions, by parties dissatisfied with the resolution of the Local Authority to give or refuse its consent to the establishment within burghs or villages of one of the noxious trades enumerated in that section. On each of these occasions our Inspecting Officer or Medical Officer made a careful inquiry upon the spot into the circumstances; and in two cases two Members of the Board thereafter made a supplementary inspection. In three instances we determined that the consent of the Local Authority had been properly refused. In four instances we determined that the consent of the Local

Public Health.

Proceedings of Board.

Authority ought not to have been given; and in three instances we determined that the consent of the Local Authority had been properly given.

During the past year we have found it necessary to remove one Sanitary Inspector from office.

In terms of section 39 of the Act, during the past year we have approved of sites and plans for Hospitals to be erected by the following Local Authorities, viz.:—Plans of a Common Hospital for the Burghs of Partick, Hillhead, and Maryhill; Plans of Hospitals for Greenock, Lismore and Appin, Aberdeen, Morven (*ad interim*), and Old Monkland; Site for a Common Hospital at Maybole; Sites for Hospitals at Largs, Paisley, Burgh of Woodside (Parish of Old Machar), Greenock, Lismore and Appin, Morven, Old Monkland, and Wemyss. We have also approved of the occupation of temporary Hospitals for limited periods at Stirling and the Burgh of Woodside. We declined to sanction the use of a portion of the Poorhouse at Inverness as an Hospital under the Public Health Act. We have also, in terms of this section, allocated the expenses applicable, respectively, to the Police Commissioners of Wishaw and the Parochial Board of Cambusnethan, with regard to a Common Hospital.

As empowered by section 59, we have approved in two places of the sum payable per night, according to which it is ascertained whether a house or part thereof is a 'Common Lodging-house,' being raised from fourpence to sixpence.

During the past year Scarlatina has prevailed in an epidemic form in many places and in almost every part of Scotland, and with the view of aiding Local Authorities in their endeavours to arrest the dissemination of the disease, we directed our Medical Officer, Dr. Littlejohn, to frame some plain Instructions for their information and guidance. We transmitted copies of these Instructions in the form of a Circular, dated 3d December 1874 (which will be found in the Appendix), to all Local Authorities in Scotland. Serious obstacles, however, at present exist which frequently render it almost impracticable for the Local Authority to deal effectually with any infectious or contagious disease so as materially to check or to prevent its diffusion. Few Local Authorities have an Hospital at their command, and where there is no Hospital it is scarcely possible to provide for the proper isolation of the sick. It frequently, indeed generally, happens that the Local Authority are not apprized of the existence of the disease in the district until one or more deaths have occurred—several weeks, it may be, after its first appearance—when the disease has spread to such an extent that isolation (even where an Hospital is available) has become extremely difficult if not practically useless.

App. (A.) No. 13.

Until there is a Register of Infectious and Contagious Disease, as there is of Deaths, this lamentable state of matters must continue. Again, there are not at present any sufficient means to prevent unnecessary intercourse between the inmates of an infected house and the rest of the population. Children from such houses are too often sent to school, and there spread the infection among their schoolfellows. Factory-workers in like manner unconsciously carry disease into the places where they labour, and the vendors of food and other articles of domestic use rarely take any precautions for the safety of their customers when members of their own households are suffering from infectious disease. Until these three serious defects are remedied, it is in vain to expect that the utmost efforts of Local Authorities will be successful either in preventing the introduction of infectious disease into their district or in promptly stamping it out when once introduced. So long as these defects exist, all other sanitary measures, however desirable or beneficial in themselves, can only effect a partial improvement in the Public Health. We are of opinion, that of the three matters to which we have referred above, by far the most urgent and important is the establishment of an Official and Compulsory Register of Infectious and Contagious Disease. Public Health.

A serious outbreak of Typhoid Fever having occurred in the Burgh of Crosshill, in the Parish of Cathcart and County of Renfrew, we directed our Medical Officer, Dr. Littlejohn, to investigate the circumstances and to suggest such measures as these might require. Dr. Littlejohn's inquiry upon this occasion was so exhaustive as to render the information contained in his Report generally interesting and specially instructive. As his suggestions in the case of Crosshill could not fail to prove of value to all Local Authorities and their Officers in dealing with any outbreak of infectious disease, whether engendered or promoted by bad sanitary conditions, we circulated copies of the Report to all Local Authorities in Scotland. App. (A.) No. 14.

Having been requested by the Local Authorities of Stranraer and Inch to inform them whether our Medical Officer would recommend the use of dry earth closets in their Common Hospital, we print in the Appendix his Report upon the subject. App. (A.) No. 15.

Having urged upon the Local Authority of Blairgowrie the propriety of providing Hospital accommodation either for their own population alone (5109) or in conjunction with the contiguous Parish of Rattray, containing a population of 2160, we received in reply a copy of a letter from the Medical Officer of Blairgowrie, to whom the Local Authority had remitted the matter, stating in effect, that a Local Hospital was not required, and that persons suffering from infectious disease could be sent to the Perth Infirmary. We submitted the question to

Public Health.

App. (A.) No. 16.

our Medical Officer, and there will be found in the Appendix his Report, which clearly points out the fallacy and short-sightedness of the views ordinarily adopted by the Local Authority of too many districts in Scotland.

A Local Authority having inquired whether they had power to shut up Public Schools in their district during the prevalence of Fever or other infectious disease, we stated that we were of opinion that the Local Authority had no power to compel the School Board to shut their Schools, but that if upon the certificate of their Medical Officer they recommended the School Board to do so, their recommendation would probably be attended to.

In reply to questions submitted to us, we stated that we were of opinion that the Local Authority in a Special Drainage District was bound to make not only the Main Drains, but also the Branch Drains along streets formed or to be formed, and that the Drains should be so constructed as to convey all the sewage of the Special Drainage District, as, if the Drains are not so constructed, the drainage system could not be regarded as efficient.

The Commissioners of the River Tweed having requested us to institute inquiries with a view to the abatement of nuisances arising from the pollution of some of the tributaries of the River Tweed, by noxious matters put into them from manufactories, we came to the conclusion that it was not our duty to comply with the request. We print in the Appendix our Minute, in which we stated the reasons which influenced us in this matter.

App. (A.) No. 17.

The Local Authority of the Burgh of Galashiels having persistently refused or delayed to provide a proper supply of water for the inhabitants of that town, notwithstanding our most urgent remonstrances, we were compelled to apply to the Court of Session in terms of the 97th Section of the Act. After some preliminary procedure, the Second Division of the Court, before whom our Petition came, have pronounced the following Interlocutor :—

'*Edinburgh*, 20*th July* 1875.—The Lords having resumed consideration of the Petition and Complaint with the Report of Messrs. J. & A. Leslie, C.E., and heard counsel: Find it admitted by the Local Authority of Galashiels that they are bound, under the Public Health Act, 1867, to introduce into the Burgh of Galashiels a sufficient supply of water for domestic purposes: Find that the Respondents, the Local Authority, in their answers to the present petition state that, "they recognise it to be their duty to take immediate steps for the introduction of an adequate supply of water, and regret that diversity of opinion and other difficulties have so long delayed their doing

so:" Find that the Respondents have hitherto, from the causes stated, failed and neglected to do what was thus by law required of them, and that obstructions have arisen in the execution of the said Act: Find that the Report of Messrs. J. & A. Leslie contains a scheme for introducing into the Burgh of Galashiels a supply of water for domestic purposes of 500,000 gallons per day: Find that no objections have been stated by the Respondents to the said scheme: Find that the Respondents are bound to take the proceedings required by Statute for introducing such supply of water according to the said scheme, and ordain the Respondents forthwith to take and carry out said proceedings according to law, and continue this petition *quoad ultra* until the third sederunt day in October next and decern.

Public Health.

(Signed) 'MONCREIFF, I.P.D.'

We have during the past year continued to afford, from time to time, such assistance as it was in our power to give to all Local Authorities who have applied to us for advice or information regarding the execution of the Public Health Act. These applications continue to be very numerous. The Inspecting Officers of the Board have visited and reported upon the sanitary defects of as many places as their time permitted. Mr Peterkin has visited 179 places and reported upon 13; Mr Campbell has visited and reported upon 155 places, and made 14 special reports; and Mr M'Neill has visited and reported upon 37 places, besides making 34 special reports during the past year. Some places have been visited and reported on more than once by each of the Inspecting Officers. Except when it was inexpedient to do so, we have transmitted a copy of the Inspecting Officer's Report to the Local Authority of the place reported on, and have called their attention to the defects specified. We have also received, during the past year, a large number of complaints from individuals regarding nuisances which it was alleged the Local Authorities had failed to remove. Our practice has continued to be to transmit these complaints, in the first instance, to the Local Authority for their observations, and thereafter to give such instructions as might be necessary.

Receipt and Expenditure App. (B) No. 17.

We have called for Returns from all Local Authorities of their receipts and expenditure under the Act, for the year ended 14th May 1875, and we print an Abstract of these Returns in the Appendix. It appears that the number of Parishes in which money has been received or expended under the Act is 587; the number last year being 599. The total receipts in these Parishes amount to L.124,706, 19s. 3d.: of which the sum of L.42,276, 2s. 7d. was derived from assessment; L.53, 5s. from penalties; L.166, 5s. 6d. from authors of nuisances; L.9317,

Public Health.

Receipt and Expenditure.

16s. 4d. from other sources; and L.72,893, 9s. 10d. from loans on security of rates or property. The total expenditure amounts to L.104,047, 11s. 10d.: of which the sum of L.15,524, 10s. has been expended on drainage; L.37,630, 13s. 10d. on water supply; L.4502, 3s. 3d. on removal of nuisances; L.16,109, 17s. 6d. on hospital accommodation; L.20,042, 13s. 1d. on other purposes; and L.10,147, 14s. 2d. in repayment of money borrowed. These other purposes include vaccination, burials, disinfectants, salaries, and a number of other heads of miscellaneous expenditure. The sums stated above do not, however, represent the whole receipts and expenditure in Scotland in relation to sanitary purposes. In a considerable number of places, important sanitary operations have been carried on, especially for drainage, water supply, and removal of nuisances, under the provisions either of Local Police Acts or of the General Police Acts, and none of these operations are embraced in the Returns under the Public Health Act. In these cases, the penalties recovered for contraventions of the Public Health Act have also been carried to the Police Account, and do not appear in the Returns furnished to us.

The following Table presents a statement of the receipts and expenditure under the Public Health Act for the year ended 14th May 1875, as compared with each of the previous years since the passing of the Act, arranged under the different heads of Receipt and Expenditure; and it may be proper to explain that the excess of expenditure over the amount of receipts, which occurs in some years, arises from the fact that works have been executed with money borrowed under the Act and repayable by annual instalments out of future assessments:—

	Number of Parishes.	RECEIPT.						EXPENDITURE.						
		Assessments.	Penalties.	Authors of Nuisances, etc.	Other sources.	Loans.	Total.	Drainage.	Water Supply.	Removal of Nuisances.	Hospital Accommodation.	Other purposes.	Repayment of Money Borrowed.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For period from passing of Public Health Act (15th Aug. 1867) to 14th May 1868 .	368	10,844 14 11	4 4 8	195 3 9	1,666 3 9	...	12,710 7 1	2,186 16 4	494 12 10	4,272 11 4	...	4,837 12 0	...	11,791 12 6
For the Year ended 14th May 1869 .	360	9,303 9 1	69 14 5	278 17 5	4,091 9 3	...	13,743 10 2	6,059 16 4	5,345 14 11½	1,658 19 3¾	...	6,084 11 2½	...	19,149 1 9
For the Year ended 14th May 1870 .	373	9,614 12 5¾	41 5 0	279 3 9½	3,542 17 8¾	...	13,477 19 0	7,617 10 8½	8,791 13 8¾	1,610 19 5¾	...	6,135 18 11	...	24,156 2 10
For the Year ended 14th May 1871 .	402	13,010 1 5	118 12 6	260 6 1	15,183 12 10½	...	28,572 12 10	4,469 5 5	16,734 3 2	2,125 14 8	...	9,551 8 5	...	32,880 11 8
For the Year ended 14th May 1872 .	543	19,633 8 9¾	70 12 10	468 12 3½	11,085 6 8¾	...	31,258 0 8	6,810 6 8¾	10,933 13 10½	3,025 12 1	...	27,885 11 7	...	47,805 3 3½
For the Year ended 14th May 1873 .	536	35,522 4 3	110 1 1	83 14 6	11,650 11 1	...	47,366 10 11	9,317 11 11	11,2[illegible]6 13 7	2,973 15 1	*6,075 15 1	16,948 6 9	...	46,602 2 5
For the Year ended 14th May 1874 .	599	52,288 15 0	136 14 5	112 1 5	19,404 10 5	...	71,942 1 3	15,005 8 3	34,465 2 7	6,679 15 8	22,749 17 2	23,375 12. 8	...	102,275 16 4
For the Year ended 14th May 1875 .	587	42,276 2 7	53 5 0	166 5 6	9,317 16 4	72,893 9 10	124,706 19 3	15,524 10 0	37,630 13 10	4,502 3 3	16,109 17 6	20,042 13 1	10,147 14 2	104,047 11 10
Averages .	471	24,061 13 6¼	75 11 2¾	230 10 7	9,492 16 0½	...	42,972 5 1¾	8,273 18 2½	15,710 6 0¾	3 356 3 10½	14,978 9 11	14,357 14 3¾	...	48,588 10 3¾

* A separate Return of Expenditure on Hospital Accommodation was called for in 1873 for the first time. It had previously been included in expenditure on 'Other purposes.'

Public Health.

The total expenditure under the Public Health Act, from the passing of the Act (15th August 1867) to the 14th May 1875, has amounted to L.388,707: of which L.66,190 have been expended upon drainage; L.125,682 upon water supply; and in the last three years, L.44,935 upon hospital accommodation.

VACCINATION.

Vaccination.

We have continued to discharge the functions devolved upon us in relation to the duties of Parochial Boards and Vaccinators, under the Statute 26 and 27 Vict. c. 108, 'to extend 'and make compulsory the practice of Vaccination in Scotland.'

Modifications. App. (B.) No. 20.

We print in the Appendix an Abstract of the Modifications of the Act framed by us, in pursuance of the powers conferred by the 12th section of that Statute, and approved by the Lord Advocate, from the date of the Act down to this date, showing the Parishes from which the applications were made, the Modifications which were granted, and the dates at which these Modifications respectively came into operation.

Number of Persons Vaccinated. App. (B.) No. 18.

We print in the Appendix Abstracts of Returns from all Parishes in Scotland, which have been made in compliance with our Regulations, by the Vaccinators appointed under the Vaccination Act, for the half-years ended 31st December 1874 and 30th June 1875. These returns show the number of persons vaccinated successfully and unsuccessfully during the half-year, the number of cases in which certificates of insusceptibility have been granted, and the number of persons vaccinated who were not in receipt of parochial relief. They relate exclusively to vaccinations performed by the Vaccinators in their official capacity, *i.e.* cases of paupers and the children of paupers, and of those persons not paupers whom the Parochial Board have authorized the Vaccinator to vaccinate; and they do not include vaccinations performed by the Vaccinators, or other medical practitioners, in the course of their private practice.

Number of Defaulters. App. (B.) No. 19.

We also print in the Appendix an Abstract of Returns, made by the Inspectors of the Poor from every parish in Scotland, of defaulters under the 18th section of the Vaccination Act, as required by our Regulations, for the year ended 30th June 1875. That abstract shows the number of persons vaccinated in terms of the section referred to, the number of prosecutions for penalties under the 25th section of the Act, and the number of such prosecutions in which penalties have been adjudged.

Supply of Vaccine Lymph.

The operation of the Central Institution for the collection and distribution of Vaccine Lymph in Scotland, during the past

year has continued to be entirely satisfactory. We print in the Appendix the Report for the past year by Dr Husband, Superintendent of the Institution.

Vaccination.

App. (A.) No. 18.

We have the honour to be,

SIR,

Your most obedient humble Servants,

W. S. WALKER.
W. GIBSON-CRAIG.
PATRICK FRASER.
WILLIAM SMYTHE.
JAMES ADAM.
JAMES FALSHAW.
JAS. BAIN.
WM. WATSON.
J. H. A. MACDONALD.

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APPENDIX (A).

DOCUMENTS ISSUED AND RECEIVED BY THE BOARD OF SUPERVISION.

POOR LAW.

No. 1.—Report by Secretary, and Relative Abstract of Returns as to Boarded-Out Children in Scotland.

Poor Law.

Board of Supervision,
Edinburgh, 15*th May* 1875.

The Chairman of the Board of Supervision.

Sir,—I have the honour to submit to the Board a Table showing the numbers of children who were 'boarded out' by Parochial Boards in Scotland at 1st January 1875. In terms of the instructions of the Board, schedules were issued to the Inspectors of all the parishes and divisions of parishes in Scotland—896 in number—and the returns may therefore be regarded as giving a complete view of the extent, character, and success of the boarding-out system in this country. In the table which is appended, a general view of the information obtained is presented; but much of it is of a kind that does not admit of being tabulated, and an analysis of the particulars taken from the returns (such as I propose to make) may prove interesting to the Board.

The form of schedule sent out (of which a copy is appended) embraced the following particulars:—The total number of children boarded out, the number who were orphans and deserted, the number who were not orphans or deserted, the number at school, the greatest number boarded in a family, the names of the parishes where boarded, the occupation of the persons with whom boarded, the average cost to the parish of each child, and the system of inspection and supervision employed. Information with reference to these particulars could be obtained mainly from the Inspectors of the Parochial Boards which had adopted the boarding-out system. It appeared to be important, however, that the opinions of the Inspectors of the parishes in which children were boarded by other parishes should be elicited, and the following inquiries were addressed to *all* Inspectors:—

'(1.) Have complaints been made against the practice of boarding-out pauper children by the Parochial Board of, or by persons resident in, those parishes where the children are boarded? If so, state nature of complaints, by whom made, and whether you have reason to believe that they are well founded.

'(2.) In respect of the children themselves, are you satisfied with the results obtained by the boarding-out system? State briefly some of the results obtained as regards the children.'

It may be said generally, before entering into details, that the Inspectors of Poor throughout Scotland are nearly unanimously of opinion that the boarding-out system has been attended with a remarkable measure of success. In only eleven cases had any complaints been received by the

Poor Law. Inspectors. Some of these complaints were of old date, made at a time when the system was imperfectly organized and understood; others related to matters of trifling importance. In four cases, where the allegations appeared to be sufficiently serious to require investigation, farther inquiry was made, which showed that the cause of complaint had been removed. Only twelve Inspectors have stated that they are not satisfied with the practice. These are, with one or two exceptions, Inspectors of small or remote parishes, where the system does not appear to have been tried, and their objections are mainly theoretical. It appears to me that any dissatisfaction that has been occasioned, and any complaints that have been made, could be easily removed by a slight modification (to which I shall hereafter advert) of the system of supervision adopted.

I propose to analyse the information which has been obtained with reference to:—

1st. The number of children boarded out.
2d. The average cost.
3d. The parishes which chiefly employ the boarding-out system.
4th. The parishes in which, and the persons with whom, children are boarded.
5th. The average number of children boarded in a family.
6th. The system of supervision employed; and, lastly, the opinion of the Inspectors of the parishes which have extensively adopted the boarding-out system on its general results.

1.—NUMBER OF CHILDREN BOARDED OUT.

The total number of children boarded out by Parochial Boards at 1st January was 4512—2427 boys, 2085 girls. Of these, 4053 were orphans, or children who had been deserted by the persons legally bound to support them. 3752 boarded-out children, or 83·15 per cent. of the whole, were at school.

The total number of orphan and deserted children on the roll at 1st January 1875 was 5985. The number chargeable at 14th May (the date of the Board's Annual Return) was 6096, of whom 4254 were orphans, and 1842 deserted. It would thus appear that of the whole number of orphan and deserted children on the roll at 1st January, upwards of 75 per cent. are boarded out.*

There are 495 children boarded out who are neither orphan nor deserted. Various reasons are assigned by Parochial Boards for separating these children from their legal guardians, the most common case being that in which the surviving parent, generally the mother, is held to be unfit from mental or physical weakness, or from intemperate and profligate habits, to have the custody of her children.

The Inspector of Edinburgh states that the reasons why the children chargeable to the parish, who are neither orphan nor deserted, are boarded out are:—'*1st.* Because their parents are sick and infirm, and generally in the poorhouse or in a lunatic asylum; and *2d.* Because their parents are profligate or in prison.'

* The following table gives the number of Orphan and Deserted Children chargeable to Parochial Boards on 1st January and 14th August of each of the last six years:—

	1870.	1871.	1872.	1873.	1874.	1875.
1st January, ...	6675	6724	6609	6453	6091	5985
14th August, ...	6688	6422	6401	6481	6301	6013
Average Number Chargeable,	6681	6573	6505	6467	6196	5999

The Inspector of St. Cuthberts and Canongate Combination states:— 'Being totally neglected by drunken, worthless parent or parents; for the good of the children, and because it was thought the parents were a class on whom punishment would have no effect, and that the children would be lost if they were compelled to take them; also, when father is in a lunatic asylum, and the mother unable to do anything for them.' Poor Law.

The Inspector of Glasgow states:—'Four boys and six girls are the children of convicts; and two boys and one girl are children of insane persons.'

The Inspector of Barony states that, 'Children not orphans or deserted are, in special cases, boarded out in consequence of the parents (in the opinion of the Board) being, from their habits, improper persons to have their charge.'

The Inspector of Govan Combination states that, 'Boarded-out children not orphans or deserted are separated from parents who are in asylum, etc.'

The Inspector of Aberdeen states, with reference to the only boarded-out child not orphan or deserted:—'Mother and son were both in poorhouse; but the boy being of weakly constitution was, by medical advice, removed to the country. The change has been very beneficial.'

The Inspector of Greenock states that the reasons why children are boarded out who are not orphans or deserted, are as follow:—Father lunatic, mother dead; mother ill of an incurable disease, two cases; fathers abroad, mothers in prison, seven cases; fathers dead, and mothers ill-behaved, some of them prostitutes.'

The Inspector of Dundee states the following reasons why children, who are not orphan or deserted, are boarded out:—'One, parent in lunatic asylum; others, worthless characters, unfit to control their children.'

The Inspector of Paisley states that children, who are not orphan or deserted, are boarded out 'because the mothers are of dissolute habits.'

The Inspector of Abbey states that children, who are not orphans or deserted, are boarded out, 'to be beyond the control and evil influences of their parents, who are inmates of the poorhouse, and are generally drunken, disreputable characters.'

2.—The Average Cost.

The expense of boarding-out children varies considerably in different districts; but it would appear that in very few cases does the cost of each child, including school fees and extras of all kinds, exceed £10 per annum. £6 may be regarded as the minimum. When the annual cost is less than £6, it may, I think, be taken for granted that there are exceptional circumstances connected with the case. It frequently happens that relatives, not legally liable for the support of an orphan child, undertake to maintain it on condition of receiving a small contribution from the parochial funds in aid of the expense of maintenance. If the Parochial Board are of opinion that the relatives are able to maintain the child without parochial relief, an offer of the poorhouse is made; but if it appears, after satisfactory investigation that the relatives are unable to do so without receiving assistance, relief at the rate of one or two shillings per week is given. A considerable number of the children chargeable to the Parochial Boards of country districts, included in this return, are thus boarded with relatives; but the Parochial Boards of the parishes where boarding out is most extensively and systematically employed, do not appear to view the practice with favour; and it is undoubtedly open to considerable objection, especially when the relatives are aged and infirm, or in receipt of parochial relief on their own account.

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3.—The Parishes which have Adopted the Boarding-out System.

The returns establish that, while the practice of placing orphan and deserted children in families in preference to retaining them in poorhouses is common throughout Scotland, the great majority of the children, as was indeed to be expected, are contributed by the extensive city parishes. The total number of children boarded out at 1st January was, as I have said, 4512; and of these 3507 were chargeable to the parishes situated in the populous counties of Aberdeen, Ayr, Caithness, Dumbarton, Dumfries, Edinburgh, Elgin, Fife, Forfar, Lanark, and Renfrew.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Aberdeen, viz. 367, no less than 130 belonged to the parishes in which the Burgh of Aberdeen is situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Ayr, viz. 205, no less than 90 belonged to the parishes in which the Burghs of Ayr, Irvine, and Kilmarnock are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Caithness, viz. 85, no less than 57 belonged to the parish in which the Burgh of Wick is situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Dumbarton, viz. 64, no less than 25 belonged to the parishes in which the Burgh of Dumbarton is situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Dumfries, viz. 108, no less than 49 belonged to the parishes in which the Burghs of Dumfries, Lochmaben, and Sanquhar are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Edinburgh, viz. 706, no less than 638 belonged to the parishes in which the Burghs of Edinburgh, Portobello, Musselburgh, and Leith are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Elgin, viz. 75, no less than 48 belonged to the parishes in which the Burghs of Elgin and Forres are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Fife, viz. 85, no less than 27 belonged to the parishes in which the Burghs of Dunfermline and St. Andrews are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Forfar, viz. 276, no less than 214 belonged to the parishes in which the Burghs of Arbroath, Brechin, Dundee, Forfar, and Montrose are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Lanark, viz. 1179, no less than 995 belonged to the parishes in which the Burghs of Glasgow, Airdrie, and Rutherglen are situated.

Of the total number of boarded-out children who were chargeable to Parochial Boards within the county of Renfrew, viz. 357, no less than 260 belonged to the parishes in which the Burghs of Greenock, Paisley, and Port-Glasgow are situated.

4.—The Parishes in which, and the Persons with whom, Children are Boarded.

The parishes are for the most part agricultural and pastoral, and the guardians are mainly persons engaged in agriculture and other rural

occupations. The class from which guardians are most frequently selected (a class in some respects peculiar to Scotland) is thus described by the Inspector of Greenock:—'Our children are chiefly boarded with small farmers and "crofters," who have one or more cows and a portion of land, and well-to-do farm-labourers, who have one or more cows or a bit of land.' Poor Law.

It appeared to me to be of special importance to ascertain how the system is regarded by the Inspectors of the rural parishes to which the children are sent, and after the returns were received, I obtained from the Inspectors of all the parishes with a large town population the names of the parishes in which the greater number of their children are boarded. The Inspectors of these rural parishes—intelligent and disinterested witnesses—speak in very favourable terms of the beneficial effects of the system as observed by themselves.

The Inspector of Mid-Calder writes:—'No complaints were ever made by this parish against the practice of other parishes placing their boarded-out children in it; but at first a prejudice existed against the children, which, however, soon disappeared.

'The parish of St. Cuthberts, Edinburgh, have had from 18 to 20 pauper children boarded in and near Mid-Calder village for upwards of 25 years. They were first sent to Mid-Calder as an experiment, at the earnest request of the then Inspector, Mr. Thomson; and as I was schoolmaster as well as Inspector of Poor, I took a great interest in the scheme, and resolved to give it a fair trial. When the children came first, the boys wore uniform clothing of white moleskin, the girls of blue drugget, every article stamped, "St Cuthberts' Poorhouse." They were ashamed of it and of themselves, and the other children kept aloof from them,—they were looked upon as Pariahs, the stamp of pauper was upon them, and paupers they would have remained.

'I requested the managers of St. Cuthberts to remove either the children or the "pauper stamp." They adopted all my suggestions, and the stamp was removed. Next, the uniform clothing was altered to varieties, such as worn by the other children in the place. I made no distinction between them and the other children in the school. The hang-dog look of pauperism gradually disappeared from their faces—they saw themselves treated as other children, and soon became as others.

'In respect of the children themselves, I consider the results obtained by the boarding-out system have been most satisfactory. They become, and are in all respects treated as, members of the families with whom they are boarded, and entirely lose their identity as paupers. When they leave school, the boys learn trades or become farm-servants, etc., and the girls go to service like other country girls, and many of them get respectably married. Of all the children who have been boarded by St. Cuthberts' Parish in Mid-Calder, not one, in so far as I have been able to learn, has returned to pauperism.

'When the children go to service, the family relationship is still kept up, and they return to their foster-parents as other children do to their homes, bringing at term times, when they get their wages, presents of tea and sugar, articles of clothing, and other tokens of affectionate regard.

'The children should be boarded out when young, and should not form more than one-fifth, or at most, one-fourth, of the children in a school. Three or four may be boarded in one family, and when they go to apprenticeship or service, they should not be sent where they are likely to come in contact with abandoned relatives. I could give many individual instances of the beneficial results of the boarding-out system, in which I have taken a great interest, and, I trust, have been of some service.'

The Inspector of Walston writes:—'The health of the children is thereby better secured. They are trained to habits of industry, which fit them for

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the duties of after-life; they receive suitable religious and secular instruction, and regular church-going habits are acquired.'

The Inspector of Lanark writes:—'A great number of children are sent from other parishes (principally Roman Catholics), and boarded in Lanark parish. I have never received a single complaint against any one of them. I have nothing to say against the boarding-out system, but everything in its favour. All the children here are very well attended to; the houses in general are clean and well kept; and on Sundays I observe large numbers of the children going to church.'

The Inspector of Kilmory writes:—'The boarded-out children in this parish are, with the exception of one or two, visited and paid through their respective inspectors, consequently I am not brought so much into personal contact with the children as would warrant my hazarding a decided opinion. I, however, notice that the children all improve in health in a short time after being removed to this parish.'

The Inspector of Barry writes:—'The boarding-out system is the best I can think of. An affection grows between the children and the family with whom they live, which generally continues after the children cease to be paupers.'

The Inspector of Bothwell writes:—'No complaint had ever been made by this Parochial Board, or others in the parish, against the system of boarding out children. I am satisfied with the system, as it enables the children to make friends which they could not otherwise do. Numbers who were chargeable to this parish are now in respectable situations; and I am not aware of any one having been taken up for any breach of the law.'

The Inspector of Rutherglen writes:—'There are a good many children boarded in our parish by the Glasgow parishes; but I have heard no complaints. The children, as a whole, seem superior to the children of paupers who are resident with their parents. In the majority of cases the children remain with their foster-parents after they have ceased to be chargeable to the Boards. In some cases they adopt the name and are scarcely known from the children of the families. I think those who take children to board here as a rule have this in view. I think, as a whole, it is much more satisfactory than bringing them up in the poorhouse.'

The Inspector of Liff and Benvie writes:—'I am satisfied with the results of the boarding-out system, especially in the case of those children under Protestant guardians. As regards the children themselves, the boarding-out system, as a rule, engenders a home feeling in the children. Under it they become more domesticated; some such belonging to this parish have been respectably married, and others have learned useful trades. Generally with such the spirit of independence is more manifest and confirmed.'

The Inspector of Ballantrae writes:—'The parish of Barony will have on an average 30 children boarded in this parish. They are not on our roll; but, at the request of Barony, I take a general superintendence of the children, etc. I state from very careful observation that the boarding-out system has been attended here with the very best moral and physical results.'

The Inspector of Kinnellar writes:—'I have never heard of any complaints in this parish against the boarded-out children in this parish. As regards the results to the children themselves, my opinion is, that children removed from large towns and poorhouses are very much benefitted in many ways by the boarding-out system. They are generally boarded with small farmers, where they are early taught to make themselves useful by doing little pieces of work, and thus habits of industry are cultivated. They escape the stigma of being brought up in a poorhouse, and the evil influences of mingling with a large number of children who are generally of vicious habits. The country food, the pure air, and the freedom seem to be beneficial to the health of the children. I have noticed in the children boarded in this parish from the parish of Old Machar, Aberdeen, for several years

past the sickly appearance they usually had; but after being here for some time, they soon assumed a look of health and strength quite a contrast to their former appearance.'

The Inspector of Kilcalmonell and Kilberry writes:—'Shortly after children are brought to this district from large towns, they almost immediately get stronger and healthier.'

The Inspector of Barr writes:—'I am satisfied with the results obtained by the boarding-out system. As regards the children themselves, they have been taught to be cleanly and tidy; untruthfulness has been checked. They are encouraged to work household work, etc. (after school hours), thereby preparing them for household duties. The family in which they are boarded are superior to paupers; hence they breathe the atmosphere of the house (if I may so term it), and thereby become assimilated in their acts and aspirations to the rest of the family. I think the great object to be attained in boarding out is to get the pauper children into as respectable and cleanly families as possible.'

The Inspector of Monkton writes:—'That he is satisfied with the results obtained by the boarding-out system. The children, when out of school, are generally employed at some light work, and when struck off the roll of paupers make a better shift towards their own support.'

The Inspector of Torryburn writes:—'That no complaints have ever been made to him against the practice of Parochial Boards boarding out children. The children boarded out in this parish from the parish of Dunfermline appear to be better cared for than those children residing with their mothers in this parish and chargeable on other parishes,—in fact, they have a more tidy and clean appearance.'

The Inspector of Newtyle writes:—'That he has had no complaints against boarded-out children. Among the results obtained as regards the children:—They become domesticated, and obtain family training; taught to partake in the work of the house and field; attend church with the family, and also the Sabbath schools. Situations are found for them when put off the roll, with the best results, there being but one single exception during the past ten years. It has been noted in this parish that many regard their old guardians' house and family with home attachments, and frequently visit them afterwards with that feeling.'

The Inspector of Neilston writes:—'A great number of children are boarded out through this parish from Glasgow, Barony, Govan, Abbey, and Paisley parishes, some of whom are paid through this parish, and others paid direct through the parishes to which they are chargeable. I am quite satisfied that the system is beneficial to the children, and more or less so to those with whom they are boarded. Many of the children when sent here from the above-named parishes are puny, unhealthy-looking creatures; but a few months' residence in the bracing air of this parish, combined with the good and kind treatment they generally receive, very soon tell a tale in favour of the children; and before the parochial relief is withdrawn, the most of them enter some of the public works here.'

The Inspector of Eastwood writes:—'I am perfectly satisfied that the boarding-out system is good, in respect that the children are generally adopted into the families and ultimately lose the taint of pauperism.'

The Inspector of Balfron writes:—'No complaints have been made in this parish against the practice of boarding out pauper children. I am satisfied with the results obtained by the boarding-out system. I find generally that pauper children sent from other parishes to be boarded out here speedily improve in health and strength; they are generally much attached to their guardians, who bring them up as members of their family, and when they cease to be chargeable, they frequently write or visit at the home where they have been brought up, and count it as their home until they find a home of their own.'

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5.—Average Number of Children Boarded with each Guardian.

The table which I submit gives, in column five, 'The greatest number of children living in one family;' but as it is important to ascertain the average or ordinary number boarded with each guardian, the following information with regard to this point is extracted from the returns, and from letters received from the Inspectors of the more populous parishes:—

The Inspector of Edinburgh states:—'That the greatest number of children boarded in one family is 5. This is exceptional, the Board's rule being not to send more than 4 to one family.'

The Inspector of St. Cuthberts' and Canongate Combination states that, 'The greatest number of children boarded in one family is 6. This occurs in five cases; but the average number is 3, there being nearly one hundred different parties among whom they are boarded, some having only one child.'

The Inspector of Glasgow, in reply to an inquiry as to the greatest number of children boarded in one family, furnishes the annexed table:—

'68	families, . . .	1 each.
54	" . . .	2 "
23	" . . .	3 "
14	" . . .	4 "
2	" . . .	5 "
1	family, . . .	11 "—
	Mrs. Glen's, at Aberfoyle.'	

The Inspector of Barony states—'That the greatest number boarded in one family is 6. This occurs in only two instances. The average number is 2 in each family.'

The Inspector of Govan Combination states—'That the greatest number of children boarded in one family is 5. The average or ordinary number is 2.'

The Inspector of Aberdeen states—'That the greatest number of children boarded in one family is 3.'

The Inspector of Greenock states—'That the greatest number of children boarded in a family is 4, and this only in special cases, with a view to keep the children of one family together.'

The Inspector of Dundee states—'That 6 is the greatest number of children boarded in one family. The average or ordinary number does not exceed 4.'

The Inspector of Paisley states—'That 5 is the greatest number of children boarded in one family, and that the average number is nearly 3.'

The Inspector of Abbey states—'That 6 is the greatest number of children boarded in a family. The ordinary numbers are 1 or 2 in a family; the strict average 1·50.'

The Inspector of Old Monkland states—'That 5 is the greatest number of children boarded in a family. The ordinary number is 1; when with relatives the number sometimes exceeds that.'

The Inspector of New Monkland states—'That 4 is the greatest number of children boarded in a family.'

The Inspector of South Leith states—'That 5 is the greatest number of children boarded in a family, the average being 1·416.'

The Inspector of Old Machar states—'That 6 is the greatest number of children boarded in a family, but in general not more than 2 or 3.'

The Inspector of Kilmarnock states—'That 5 is the greatest number of children boarded in one family. The average or ordinary number is 2.'

The Inspector of Dumfries states—'That 3 is the greatest number of children boarded in a family.'

The case to which Mr. Adamson, the Inspector of Glasgow, refers—

where 11 children are boarded with Mrs. Glen at Aberfoyle—being a peculiar one, Mr. Campbell, the General Superintendant of the Southern Highland district, was requested to visit the house, and favour the Board with his opinion upon the manner in which it is conducted. Mr. Campbell reports :— Poor Law.

'*Lochgilphead, 27th May* 1875.

'SIR,—In accordance with your wish, I visited the parish of Aberfoyle on the 20th instant, in order to inspect and report upon the establishment of Mrs. Glen, for children boarded out with her by the parish of Glasgow. I had no difficulty in finding her house, as she seemed to be well known and highly respected in the parish. About two miles up the road leading from the inn towards Loch Ard, and at the junction of the overflow of Loch Ard with the Forth, a footpath over undulating ground above the Forth leads, at about a mile distance, to Craigie Cottage where Mrs. Glen lives. Her dwelling, till within the last two years, was an old thatched cottage, but the friends and admirers of her late husband (the poet Glen) and of herself having contributed the funds for it, a very comfortable house of six apartments has been built for her, in which she now resides, the old cottage being converted into offices. The situation is a very beautiful one, being on rising ground immediately above the Forth, the hills surrounding the little valley being well wooded, on the one side of the river by planted timber, and on the other by natural copse. In front of the house a neatly-kept lawn and flower-garden occupies the ground between it and the river bank, and the whole aspect of the place has the appearance of a neat middle-class villa. Mrs. Glen has a small croft, and keeps a couple of cows. She is now an old woman upwards of eighty, but her intellect is still clear and vigorous. Her daughter, Miss Glen, lives with her and takes the active charge of the children. She is a woman of superior education and teaches them. She and her mother seem thoroughly devoted to their occupation, which they have carried on for upwards of twenty years. Ten children are now boarded with them, five being boys, aged respectively from seven to ten, and five of them girls, four of these aged from nine to eleven, and the fifth a pretty child about three years old. I saw them all; they were clean in person, simply and sufficiently clothed, and looked healthy and happy. They occupy as sleeping-rooms three of the apartments of the cottage. In addition to the ordinary school teaching, the children have here the advantage of a good deal of industrial training, for which the ordinary business of the house, herding and attending the cows, working the croft and garden, and keeping the grounds in order, afford ample opportunity.

'Another girl was living in the house, also sent by the parish of Glasgow, but whose time for being paid for had just expired, she being now above age. She was kept on however by Mrs. Glen at her own expense, as has been her habit with her boarders, taking what assistance they can render in the establishment for their maintenance, until suitable situations are found for them. A maternal relationship is thus kept up between Mrs. Glen and her boarders, and they have been in the habit, after having gone into service, of bringing their wages to her, which she places into bank for them, and some of them have thus accumulated considerable savings.

'The house was in mourning at the time of my visit, on account of the death the previous evening from consumption of a little girl not a boarder, but a daughter of a former boarder. This young man had enlisted in the 42d Highlanders, and served in the regiment for seven years. During his service he married a young Englishwoman of the better class, whose brothers purchased his discharge, and he left the regiment with a very high character. His wife soon after died of consumption, and being left thus a widower with a motherless girl, he seems to have felt that he could not con-

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sign her to better hands than that of Mrs. Glen. He accordingly did so, and took service in the neighbourhood in order to be near his child. The little girl, however, had just sunk from the disease of which her mother died.

'I made several inquiries in the parish regarding this establishment, and all spoke well of it.

'On my return to Glasgow, I made inquiry at the office of the Parochial Board regarding the number of children from first to last consigned to the care of Mrs. Glen, and what has become of them. The total number has been 60, of whom 10 are now with her. Of the remaining 50, two only, a brother and sister, Irish, and who exhibited as children kleptomania very strongly, have done badly; the girl has become a prostitute, and the boy a thief. Forty-eight are thus accounted for. Two were adopted by respectable people who are childless; twelve went to their friends; two girls are married and doing well; twenty-six are maintaining themselves by their own industry. Among them are a warehouseman, a pastry baker, a gardener, a painter, a carver and gilder, and a sailor. The others are ploughmen, carters, and domestic servants. Many of these have considerable savings in bank, and the conduct of all is said to be highly creditable. Four of the fifty have died, and one was transferred whilst under age to another parish.—I have the honour to be, Sir, your obedient servant,

'Alexander Campbell,
'*General Superintendent.*'

'*To The Secretary, Board of Supervision.*'

6.—The System of Inspection and Supervision.

The information obtained under this head will be found in a condensed shape in the table which I append. It appears that in many cases the children are placed under the charge of the Inspector of the parish where the guardian resides, who deals with them as he deals with his own poor—paying their allowances, seeing that their health and education are properly cared for, and corresponding with the Inspector of the parish of settlement; but as regards the extensive city parishes, from which, as has been seen, a large proportion of the children are sent, a special machinery for inspection and supervision has been provided. It is necessary that the Board should have before it the information on this subject which has been forwarded by the Inspectors of Edinburgh, Glasgow, and other important parishes, as it is obvious that close, habitual, and vigilant supervision is essential to the successful working of the system.

The Inspector of Edinburgh states:—'There is a special Assistant-Inspector employed, who visits the children at least eight times a year. His whole work is to inspect the children—and lunatics boarded out—to see that they are well cared for, and to report to the Board once a month. The Inspector and a sub-committee of the Childrens Committee also visit all the children at their homes and at school once a year, reporting to the Board on the state of the children, and the progress they are making with their education. These reports have always been highly satisfactory. The name and dwelling of each child boarded out is not intimated to the Inspector of the parish of residence; but the Assistant-Inspector of the children generally calls on him, especially when making inquiries as to the character of parties applying for children.'

The Inspector of St. Cuthberts' and Canongate Combination states, 'That the children are visited annually by deputation from Childrens Committee with Inspector; also by the Inspector occasionally as far as other duties permit; and by Assistant-Inspector of children eight times annually. The teacher in each district is, in rendering his

quarterly account, required to state the number of days absent on the part of each child, and the cause of absence; also to furnish his remarks as to the appearance of the children, and if kept clean and tidy. It is not customary to intimate the name and dwelling of each child boarded out to the Inspector of the parish of residence, but he is usually aware of their being in his parish, and takes a general overlook of them. The printed instructions on the children's pay-tickets also provide that:—"In all cases of illness of any child boarded out, where there is a difficulty in getting a doctor, application should be made immediately by the nurse to the Inspector of Poor of the parish in which the child is residing."' Poor Law.

The Inspector of Glasgow states:—'The parish has an official whose sole duty it is to visit these children at their homes and the schools they attend at least four times a year. For this, a salary of £180 per annum and an allowance of £60 for travelling expenses is given. The children are also visited once a year by a committee of the Parochial Board. Reports are made after each visit by the superintendent of children boarded out to the Inspector of Poor on a printed form prescribed by the Board. It is not now the practice of this parish to intimate the name and dwelling of each child boarded out to the Inspector of the parish of residence. Some years ago such intimation was given; but on a complaint having been made to the Board of Supervision by an Inspector, that he considered such intimation imposed on him extra duties, for which he was not liable, the parish of Glasgow abandoned the practice.'

The Inspector of Barony states, 'That the system of inspection and supervision employed is, that the children are visited and inspected by an assistant appointed for this special purpose. His visits are in most cases four times annually. In addition they are visited by the committee intrusted with this duty by the Board once a year. The name and dwelling of each child boarded are not intimated to the Inspector of the parish of residence.'

The Inspector of Govan Combination states that the system of inspection pursued by that parish is as follows:—'The children are visited periodically by the Childrens Committee; and every half-year by an Inspector specially appointed for that duty. It is not the uniform practice of this parish to intimate the name and dwelling of each child boarded out to the Inspector of the parish of residence; but, of 47 parishes in which children are boarded out, 20 are under the local supervision of the Inspector of the parish of residence.'

The Inspector of Aberdeen states that, 'Boarded-out children are visited twice a year by the out-door visiting officer, and by him and the medical officer when necessary. Also by a committee of the Parochial Board once a year, accompanied by a medical officer. The name and dwelling of each child boarded out is not in every case intimated to the Inspector of the parish of residence.'

The Inspector of Greenock states:—'The children are visited generally three times a year—twice by the Inspector or his assistants, and once a year, at irregular intervals, by the committee of the Board, along with the Inspector. The name and dwelling of each child boarded out is generally intimated to the Inspector of the parish of residence, but in some cases this has been omitted.'

The Inspector of Dundee states:—'The children are under my own inspection visited at least quarterly, either by myself or my assistants, and frequently by some of the members of committee accompanying. The name and dwelling of each child boarded out is intimated to the Inspector of the parish of residence.'

The Inspector of Paisley states:—'The children are visited annually by the Inspector and a committee appointed by the Board, and generally monthly by the Inspector or his assistant. The name and dwelling of

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each child boarded out is intimated to the Inspector of the parish of residence.'

The Inspector of the parish of Abbey states:—'The children are all visited twice a year by the Inspector or assistant. They are also required to attend once a year at the Inspector's office to be supplied with clothing. A special committee is also appointed annually, who visit all the children boarded out, and give in a report of the result of their visits. This committee pays particular attention to the aspect of the homes in which the children are placed, makes inquiry regarding the respectability of the members composing the household, and examines the children themselves as to their progress in education, and sees to their general well-being. The name and dwelling of each child boarded out is invariably sent to the Inspector of the parish in which they are placed, with the exception of the Burgh of Paisley, in which the children are supervised by the Inspector of Abbey.'

The Inspector of Old Monkland states:—'The children are visited once yearly by the Assistant-Inspector of Poor; but, where any case is doubtful, several times in the year. The name and dwelling of each child boarded out is intimated to the Inspector of the parish of residence.'

The Inspector of New Monkland states:—'The children boarded out and resident in this parish are visited by the Inspector twice a year at their homes, and twice by the Inspector and a committee at the schools. Those in other parishes are under the charge of the Inspectors there, who report to this board half-yearly, or oftener if required. The name and dwelling of each child boarded out is in every case intimated to the Inspector of the parish of residence, by whom they are paid their aliment. Those in Old Monkland, being in the vicinity, are under the supervision of the Inspector of the parish of New Monkland.'

The Inspector of South Leith states that, 'The children are visited not less than twice annually by the Inspector or his assistants. No formal intimation is given to the Inspectors of parishes where children are boarded out; but in most cases they are aware of the children being resident in their parishes.'

The Inspector of Old Machar states, with reference to the system of inspection:—'The children are frequently visited by an Assistant-Inspector during the year, and annually by a sub-committee of the Board, along with the Inspector, who carefully inspects the dwellings in which they are lodged, and examines them as to their educational attainments. If the children or their dwellings are found unclean or untidy, they are at once removed therefrom. Intimation is always given of the name and dwelling of each child boarded out to the Inspector of the parish of residence, with the exception of the parish of Newhills, which adjoins Old Machar, and where the children are paid by the Inspector of Old Machar himself.'

The Inspector of Kilmarnock states:—'I visit all children twice a year myself, and occasionally the Board appoints a small committee to visit each case. The names and dwellings of children are intimated to the Inspectors of the parishes of residence, and the children placed under their supervision.'

The Inspector of Dumfries states:—'The children under our own supervision (in the parishes of Torthorwald, Dumfries, and Troqueer) are visited twice a year, and sometimes oftener, by the Assistant-Inspector. Those boarded at a distance are under the supervision of the Inspectors of the parishes of residence, and will, I presume, be regularly visited by them. The name and dwelling of each child is intimated to the Inspector of the parish of residence.'

7.—Opinions of the Inspectors of the Parishes which have Extensively Adopted the Boarding-out System as to its General Results.

Poor Law.

Most of these officials have held office for many years; they have watched with attention the progress of the system, and assisted the Parochial Boards in placing it upon a satisfactory footing; and their deliberate judgment is entitled to great weight. The opinions expressed by them are (without exception, I think) highly favourable.

The Inspector of Edinburgh states, 'That he is satisfied with the results obtained by the boarding-out system. As regards the children themselves, the results have been most satisfactory, both morally and physically. They attend the school, the Sabbath school, and the church regularly with the children of the village; and, independently of the affectionate tie they form with their foster-parents, they form a friendly relation both with the young and old of the locality, which has a healthy, moral influence on them, and is otherwise beneficial to them in after-life. The improvement in the appearance and habits of the children, after they are awhile boarded in the country, is very striking; and, notwithstanding that they are sent out to the country at all ages, from one month to twelve years, and often in a weak and diseased state, numbers suffering from constitutional disease, out of 877 boarded in the country by this parish since May 1866, only 14 have died. They get into situations much easier by this system than out of the poorhouse, and the parish is relieved of them earlier. Their foster-parents take great interest in finding situations for them; and when out of place, they return to their foster-parents for advice and assistance, and not to the parish. No complaints have been made against the practice of boarding out pauper children by the Parochial Boards of, or by persons resident in, those parishes where the children are boarded.'

The Inspector of St. Cuthberts' and Canongate Combination states that he is decidedly satisfied with the results obtained by the boarding-out system. As regards the children themselves, he remarks:—'They become healthier and stronger, and are better educated than if retained in a poorhouse. They form family ties with their nurses, and freer and more independent relationships with the non-pauper members of the community. They mix readily with the non-pauper children of the district, both in and out of school, and lose, or rather do not gain, the notion that they are a separate class. As to the boys, they are sent when of proper age to apprenticeships, farm service, or whatever occupation they may be found suited for. Some of them have in due time become master-tradesmen. The girls are sent to service, and many have been respectably married, some having now servants of their own. Both boys and girls generally continue on friendly terms with the families with whom they have been brought up, and with which they claim a sort of parental relationship. Instances are rare of any of them returning as paupers after having grown up. No complaints have been made against the practice of boarding out pauper children by the Parochial Boards of, or by persons resident in, those parishes where the children are boarded. Sometime ago, however, the School Board of Kippen received a complaint by a few of the residents in Kippen parish, against the boarded-out children of this combination attending school along with their children; but I have every reason to believe the complaint was ill-founded. The School Board did not agree with the complainers, and the children are now, to the satisfaction of every one, attending the public school there. No other complaints have been made to my knowledge for upwards of *fifteen* years.'

The Inspector of Glasgow states, 'That he is satisfied with the results obtained by the boarding-out system. The results obtained, as regards the

Poor Law. children, are fully furnished in a printed report on the subject. Several of the children brought up by Mrs. Glen, at Aberfoyle, one of our most successful nurses, have money in the savings-bank, and, though residing on different farms at a distance, leave their bank-books with her. The sums at their credit are from £5 to £20 and upwards. No complaints have ever been made against the practice of boarding out pauper children by the Parochial Boards of, or by persons resident in, those parishes where the children are boarded.'

The following extract is taken from the Report of the Committee referred to by the Inspector of Poor of Glasgow :—

'For upwards of one hundred years Glasgow has adopted the plan of boarding these children in carefully selected families. For more than eleven years an experienced official has been appointed, who devotes his whole time to their supervision, and his visits are frequently made in company with some member or members of the committee; at other times some of the committee go without the official. Great care is taken in the selection of the families in which these children are placed, and, when so placed, a constant supervision is kept, and, if an unsatisfactory arrangement is made, the child is immediately removed; but this is seldom necessary, as the committee have always on their list applications from numerous good families, and can make a suitable selection. The family circle is the most natural one for the bringing up and training of children. It is of divine appointment; and, in their humble endeavours to follow out this plan, the committee feel confident they are more likely to succeed than by congregating a great number of children in an orphanage, where one wicked, bad child may be the means of corrupting many, while in a family, under the eye of a judicious and vigilant nurse, where there are only one or two children, perhaps only one, a bad child is all but incapable of doing injury to others. These children look upon the heads of the family as their parents, and the younger branches as brothers and sisters—the best feelings of the heart are engaged, the affections are cherished and drawn out, not smothered in the child's breast as if among strangers—the endearing terms father and mother are used, and believed in by the younger ones, and though as they grow older this relationship is better understood, yet the attachment is formed, and has a beneficial effect in after-life. The children often return to this family-home for counsel in difficulties and sympathy in distress. The holiday excursion, or any more joyous occasion, furnishes an opportunity eagerly embraced to visit their foster-parents. The committee recommend all those who really wish to obtain information as to how these children are brought up, to accompany the committee in their visits, and see their homes and the schools they attend. They do not certainly come in from school or play with the precise, demure, and well-disciplined appearance that you find in a well-managed orphanage; but, what pleases the committee more, they appear with a buoyancy of spirit, a confidence of manner, and happiness of countenance, which shows that they are at home, are happy, and well cared for.'

The Inspector of Barony states, 'That he is completely satisfied with the results obtained by the boarding-out system. As regards the children themselves, they enjoy better health and obtain a better moral training. In the case of orphans and deserted children, the new attachments formed by them are lasting and beneficial. The residence in these homes has also the effect of fitting the children for fulfilling the duties of the station in life which they are in future to occupy, and tends to prevent their looking back on a poorhouse as a home, and parochial relief as a support. The only complaints ever made against the practice of boarding out pauper children among the twenty-six parishes in which they are located, are as follow:—1. An objection by the Inspector of Kilmal-

colm, made some years ago, which was brought before the Board of Supervision, who gave their decision in favour of the practice; and 2. A complaint by a lady at Dunmore, near Tarbert, to the effect that the children were introducing skin disease in the neighbourhood; but which, on being submitted to medical examination, was ascertained to be unfounded.' Poor Law.

The Inspector of Govan Combination states, 'That he is satisfied with the results obtained by the boarding-out system. As regards the children, they become self-supporting earlier. They acquire a spirit of self-dependence and energy; and they have invariably an attachment for the house they are brought up in, and they are, very rarely, ever again burdensome to the parish. No complaints have ever been made against the boarding-out system by any one resident in this parish.'

The Inspector of Aberdeen states:—'The system of boarding has been of advantage to the Parochial Board, and more particularly to the children themselves, who, from the training they get at the places where boarded, are readily, when of age, picked up by farmers, become self-supporting, and generally turn out well in after-life. It not unfrequently happens that the children when of age remain in the families of those who have brought them up, and make their house a home in after years.'

In expressing his satisfaction with the results obtained by the boarding-out system, the Inspector furnishes an excerpt from the minutes of the Visiting Committee of the Board, when the children were last visited by them in September 1874, which is in the following terms:—'The committee desire to state their entire approval of the system of boarding the children in the country, specially where the children are of weakly constitution, or have been for a time located in the poorer districts of the town, and not properly attended to. The interest and kindly feeling shown by many of the guardians towards this class under their care, is very commendable and gratifying to the committee.'

The Inspector adds an extract minute of the Parochial Board, dated 1st November 1851:—'Dr. Christie, Bailie Urquhart, and Mr. M'Laren reported a visitation of the orphans residing in Aberdeen, Skene, Countesswells, and neighbourhood thereof, and expressed themselves highly satisfied with the accommodation provided for them, and the manner in which they are cared for and kept; and on the suggestion of Bailie Urquhart, the Board instructed the Inspector in all cases, when it can be done with prudence, to see that this class of pauper children be in future boarded in the country.'

The Inspector of Greenock states, 'That he is decidedly satisfied with the results obtained by the boarding-out system. In the first place, the physical development of the children is more effectually secured. As is well known, many of the children who fall on the Board for support are of a delicate, diseased constitution; to these removal to the country brings strength, health, and activity. In my experience of the administration of the Poor-law for the last twenty-five years, I have found that boarding in the poor-house or similar institutions has never produced these results. Another beneficial result to the children themselves is the improved moral training they receive when boarded out, as compared with their upbringing in a poorhouse. The Parochial authorities here select thoroughly respectable, good-living people as nurses. Children placed in close companionship with such guardians, daily witnessing their exemplary conduct and consistent lives, and trained to habits of industry, economy, and sobriety under their care, cannot fail to be influenced for good; and in after-life it is a very rare occurrence to hear of them again as paupers. No complaints have ever been made against the practice of boarding out pauper children by the Parochial Boards of those parishes where the children are boarded. On one occasion a lady, resident in the parish of Kilcalmonell, complained, under an erroneous impression, that fever had been brought into the district by

Poor Law. one of the pauper children from Greenock. Subsequent inquiry proved this was not the fact, it being ascertained that fever existed in the locality before the boy arrived in the district. I have been for ten years Inspector of the parish, and this is the only complaint ever made known to me.'

The Inspector of Dundee states that, 'The results obtained by the boarding-out system are, upon the whole, favourable. Next to the parental roof, the practice of boarding out, particularly in the country, with suitable guardians, I think the best. Domestic habits are formed; the children attend school along with other children in the parish, and in general at the public examination are found equal, and, in many cases, above the rest in the class. When fit for service, I have no difficulty in finding masters for them. *N.B.*—I enclose copy instructions placed in the hands of every guardian. Complaints have never been made against the practice of boarding out pauper children by the Parochial Boards of those parishes in which the children are boarded. There have been, though seldom, complaints against guardians not being sufficiently careful of the children; and if, on examination, found correct, the children were immediately removed. This has a salutary effect on other guardians.'

Instructions to guardians are as follows:—

'"Sir,—I am instructed by the committee of the Board to request your attention to, and compliance with, the following instructions of the Board:—

"1. That you send immediate intimation to this office of the death of any pauper belonging to this Board under your charge, and the particulars connected therewith; as also of any illness or injury, by accident or otherwise, under which any pauper under your charge may be suffering.

"2. That immediate intimation be also sent to this office of the death of any of the heads of the family, or other party having the charge of your house, as well as of any change or alteration otherwise in the heads of your house.

"3. That a due care and superintendence be taken by you of those paupers under your charge, and, generally, that you discharge, in a fair and conscientious manner, the duty of guardian undertaken by you; and

"Failure to comply with the foregoing instructions will most likely lead to the removal of the paupers under your charge,—it being the desire of this Board that all its paupers be properly superintended and cared for, so far as consistent with the position in which they are placed."'

The Inspector of Paisley states, 'That he is quite satisfied with the results of the boarding-out system. As compared with poorhouse training, children brought up as boarders in the country with private families are more robust in both mind and body; and when they come to be of age to work for themselves, prove much abler for self-support. The efficiency of the present mode of training these children must be judged by actual results. Tried by this test, the experience of the last thirty-six years, during which it has been in operation in Paisley, is, in our opinion, decisive. Throughout this long period, there is no instance in the recollection of the present officials of any child enjoying the benefit of this mode of training sufficiently long to test its value, who, after going to work, has been in prison or the subject of a criminal prosecution. None have again become chargeable as paupers in consequence of profligate habits. There have been no complaints by the Parochial Boards of, or by persons resident in, those parishes where children are boarded out.'

The Inspector of Abbey states:—'The Abbey Parochial Board are highly satisfied with the results of the boarding-out system. The children come to know the comforts of a home, get a knowledge of household duties, and forget that they are paupers. They are more free from contamination from badly-behaved children than if kept together in the poorhouse. When boarded out, they are more readily adopted, and by a more respectable

class than if they were taken from the poorhouse. After being adopted, it is very rare that they again become paupers on the parish. In a good many instances, children are adopted by the persons with whom they are at first sent to board. I have never in my experience heard a single complaint against the practice of boarding out by any person whatever.' Poor Law.

The Inspector of Old Monkland states, 'That he is satisfied with the results obtained by the boarding-out system. The results as regards the children are satisfactory. The children who are boarded out in connection with this parish very seldom again become chargeable after they are struck from the roll. The parties with whom they are boarded take an interest in them, and look upon them as part of their own family. When they become of age, situations are readily obtained for them, and they invariably become good members of society. There have been no complaints against the practice of boarding-out pauper children from Parochial Boards of, or persons in, the parishes where the children are boarded.'

The Inspector of New Monkland states:—'I am perfectly satisfied that the boarding-out system has been attended with beneficial results. The children get mixed up with the general population, and become decent tradesmen or domestic servants; look upon the house they have been boarded in as their home; they forget they have ever been paupers, and very rarely ever become chargeable in after-life. With the children brought up in the poorhouse, it is totally different. They never seem to forget that the poorhouse is their home, and come back to the parish on the most trivial difficulty arising. No complaints have ever been made regarding the practice of boarding out children.'

The Inspector of South Leith states, 'That he is quite satisfied with the results of the system. The children not unfrequently take employment eventually in the places where they have been boarded, and settle there. Looking to the general benefit to the children as out-boarders, the system is the preferable one. No complaints have ever been received from parishes in which children are boarded.'

The Inspector of Old Machar states:—'I am thoroughly satisfied with the boarding-out system. The committee, who, along with myself, have visited the children, have always expressed themselves well satisfied with their appearance and educational attainments. So soon as they are able for work, there has been no difficulty in finding such, according to their inclinations; and, on the whole, as far as I know, they have done well in the spheres in which they were placed. Those with whom they are lodged look upon them as members of their own family, and take a deep interest in their welfare, even after they have left them. No complaints have ever been made by Parochial Boards of, or persons in, parishes in which children have been boarded.'

The Inspector of Kilmarnock states, 'That he is quite satisfied with the results of the system of boarding-out children. Some difficulty has been experienced in finding proper parties with whom to board them; when that is overcome, the plan works well. Girls are taught to do housework in the families where they are boarded, and there is a constant demand for them for domestic servants when they have reached the age of twelve or thirteen. The greater majority of them turn out well. The boys are adopted into respectable families, where they are treated like the other members of the family. The majority turn out well. I have had three or four who proved quite unmanageable under the boarding-out system; these were sent to the Industrial School. No complaints have been made against the system of boarding out pauper children; but complaints have reached us from parties residing in localities where children were boarded out, against the parties with whom they were boarded. Inquiry has generally proved these complaints to be groundless; but where ill-usage or insufficiency of food was found to exist, immediate removal of the children was made.'

Poor Law.

The Inspector of Dumfries states, 'That with reference to the results to the children themselves, they acquire habits of industry from the people with whom they are boarded, and very rarely come back on the parish after they have gone out into the world. They are also more cheerful and healthy to appearance. Children brought up in the poorhouse frequently return as paupers in after-life. No complaints have been received from parishes in which children are boarded, with one exception —a complaint was made to the Inspector of Closeburn, that one of the children had been guilty of theft. This Board on inquiry took him away and placed him in the Industrial School, Dumfries.'

The Inspector of Falkirk states:—'I think it is for the benefit of pauper children to be boarded out in decent families, for they mix more with other children at school and otherwise, and they are taught habits of industry and self-dependence in a greater degree in private families than in poorhouses. Those formerly boarded out belonging to Falkirk parish have, without exception, turned out well, not one of whom has ever returned chargeable to the parish. The Parochial Board have resolved to board out all the orphans and deserted children, when suitable persons can be found to take them. No complaints, that the Inspector is aware of, have ever been received from parishes in which the children are boarded out.'

The Inspector of Inverness remarks, with reference to boarded-out children:—'I am satisfied with the results of boarding out. There are a few prominent results such as:—1. I believe the children are stronger. 2. They are not brought up in the idea that they are pauper, as poorhouse children are. 3. They are brought up to habits of industry. 4. Rarely has a child who has ceased again become chargeable. As a rule, the tie between the child and guardian is too strong to allow the former to be returned to the poorhouse. No complaints, have ever been made against boarded-out children by parishes in which they are resident.'

The Inspector of Dunfermline, with reference to boarded-out children, states:—'In nearly all the cases the results are satisfactory, as the parties who have the children are most respectable; and where they have children of their own, no preference is apparent for their own children. I have had to remove one or two, as they were not regular in their attendance at school, and were made to look after the children of the family, and treated rather as servants. The success of boarding out altogether depends on the respectability of the family where they are boarded. No complaints have been made against the practice of boarding out pauper children by the Parochial Boards of, or by persons resident in, the parishes where the children are boarded.'

The Inspector of Elgin states, that he is perfectly satisfied with the results obtained by the boarding-out system. He says:—'Great care has been taken to select guardians of good moral character, and I have always found the children very well attended to in every respect—a feeling of attachment and affection always existing on both sides. I consider them better attended to than the children of the labouring classes in this quarter, and have no improvement to suggest. No complaints have ever been received against boarded-out children from any parish in which they are resident.'

General Conclusions.

It now only remains for me to state, for the information of the Board, the general conclusions at which I have arrived. From a careful examination of the returns, it appears to me:—

1*st*.—That the system of boarding out pauper children, which has been extensively in operation in Scotland for more than a quarter of a century, has been attended, in so far as the children are concerned, with most beneficial results.

2*d*.—That, with rare and doubtful exceptions, the introduction of the practice has not been productive of any evil effects in the districts where the children are boarded.

3*d*.—That the success of the system depends (*a*) upon the care and judgment with which the selection of guardians is made; (*b*) upon the thoroughness of the inspection and supervision; (*c*) upon the limitation of the number of children boarded out in each dwelling or with each guardian; and (*d*) upon the limitation of the number of children boarded out in each parish. Any well-founded complaints that have been received may be traced, it appears to me, to the failure on the part of Parochial Boards to observe one or other of these conditions. Thus, the system has not succeeded in those cases (*a*) where the children are boarded with persons in receipt of parochial relief or with aged and infirm relatives; (*b*) where inspection and supervision are not vigilant and habitual; (*c*) where an excessive number of children are boarded with one guardian; (*d*) where an excessive number of children are boarded in one parish.

These are the dangers against which, under any circumstances, Parochial authorities who are desirous to apply the boarding-out system to pauper children must be prepared to guard. That the complaints against the system as it exists in Scotland have been few and unimportant, and that the success which has attended it has been growing and uninterrupted, proves that the Parochial Boards have acted in the main with praiseworthy caution and judgment. But it appears to me that the only real and permanent check against abuse is to place the children under the official inspection and supervision of the Inspector of the parish in which they are boarded. Many of the smaller Parochial Boards have already adopted this course; but the large parishes have provided a special machinery for the purpose, and in such circumstances even the names and addresses of the children are often unknown to the Inspector within whose district they reside. The machinery provided is, I have no doubt, most efficient of its kind, and ought not to be dispensed with; but I am strongly of opinion that *an official relation should in all cases be established between the Inspector of the parish of residence and the boarded-out children in his parish; and that for the due discharge of the duties incidental to the office, he should be remunerated by the Parochial Board of the parish of settlement.* Such an arrangement would be in many ways of the utmost advantage:—

1.—The Inspector of the parish of residence would be ready to aid the Inspector of the town parish in the selection of guardians, and he is probably the person best qualified to render substantial assistance. The Inspector of a thinly-populated rural parish must know by head-mark every person in the district under his charge who could be safely and properly entrusted with the upbringing of a child.

2.—No supervision can be so generally effective as that of the Inspector resident on the spot, if he is made responsible to the Parochial authorities for the well-being of the children. But periodical visits by a special Inspector (and by the Childrens Committee) ought not to be discontinued. The most intelligent supervision will be obtained when the two are combined. The Inspector of the parish will bring his local knowledge and observation to aid the special Inspector, who, on the other hand, will have certain special qualifications that the other cannot possess,—*e. g.* more general experience of, and a wider acquaintance with, the system.

3.—By the appointment of a resident Inspector, the risk of a guardian undertaking the charge of an excessive number of children will be sensibly diminished. There is no reasonable likelihood of a resident Inspector being misled as to the number of persons living in a house; and whenever he finds that an improper number of children are being housed by a guardian (and it might possibly be advisable to prepare a few simple rules on the subject for his guidance), it will become his duty to communicate, without delay,

Poor Law. with the parish of settlement. Such a system of inspection will prevent necessitous persons from embarking in this occupation, as in a trade more or less lucrative; and it is clear that nothing would be more likely to bring boarding out into discredit than the suspicion that, in any considerable number of cases, the guardian's dwelling had ceased to be a wholesome *home*, and become a species of ill-conducted hospital.

4.—And his appointment will also tend to prevent what is perhaps the most serious risk connected with boarding out—the risk not of a house only, but of a parish becoming overcrowded with pauper children. It is indisputable that the less the children are congregated in selected localities, the more they are distributed over the whole country, the more beneficial is boarding out likely to prove. The intention being to merge the pauper in the general population, the system will fail to attain its main object if any parish or village is turned into a pauper colony, where the pauper is stronger than the industrial element, or where the latter cannot absorb the former. But a resident Inspector cannot fail to perceive when the resources of his district, so to speak, are exhausted, and when it is essential to its welfare, and to the welfare of the immigrant pauper children as well, that no more children should be introduced; and it will then become his duty to communicate with the parishes of settlement and with the Central Board.

While making these suggestions, I must repeat that the returns are in general extremely satisfactory, and that the facts which they disclose afford ample evidence that the Parochial Boards of Scotland have discharged their obligations to the children, to whom they stand *in loco parentis*, with kindness, judgment, and success.

I would beg in conclusion to refer the Board to Mr. Peterkin's observations in his half-yearly Report (April 1875) on the charges against the boarding-out system in Scotland which appear in Mr. Tufnell's recent Report to the Local Government Board on *Pauper Schools*.—I am, your obedient servant,

JOHN SKELTON,
Secretary.

CIRCULAR WITH FORM OF RETURN AS TO BOARDED-OUT PAUPER CHILDREN.

Board of Supervision, Edinburgh, 25th January 1875.

SIR,—I enclose, by the direction of the Board, a form for a return regarding pauper children boarded out by the parish with private persons at 1st January 1875, and I have to request you to fill it up after reading it carefully, and to transmit it to me without avoidable delay.—I am, Sir, your obedient servant, JOHN SKELTON, *Secretary.*

To the Inspector of Poor,———

[The Inspector is requested to read and make himself acquainted with the Return before entering his replies or stating his opinions.]

RETURN

As to PAUPER CHILDREN BOARDED OUT by the Parochial Board of the Parish of_____, in the County of_____.

N.B.—Children in Poorhouses, Lunatic Asylums, Imbecile Institutions, Industrial Schools, Training Ships, or other similar Institutions, are not to be included in this Return as Boarded-out Children.

Total Number of Children chargeable to the Parish who were Boarded out at 1st January 1875.		Number of said Children Boarded out who are Orphans or Deserted.		Number of said Children Boarded out who are not Orphans or Deserted. *(See * (Asterisk) below.)*		Number of said Boarded-out Children at School.		Greatest number of said Children Boarded in a Family.	Names of Parishes where Boarded.	Occupation of Persons with whom Boarded.	Average Cost to the Parish of each Child per Annum, including School Fees and extras of all kinds.	Is the Name and Dwelling of each Child Boarded out intimated to the Inspector of the Parish of Residence?
Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.					

System of Inspection and Supervision employed. (State how often visited annually, and by whom.)

* State reason why boarded out.

GENERAL REMARKS.

[The Inspector of a parish in which children are boarded out by Parochial Boards of other parishes may answer the following general inquiries, although none of the children on his own roll of poor are boarded out.]

(1.) Have complaints been made against the practice of boarding out pauper children by the Parochial Boards of, or by persons resident in, those parishes where the children are boarded?

If so, state nature of complaints, by whom made, and whether you have reason to believe that they are well founded.

(1.)

(2.) In respect of the children themselves, are you satisfied with the results obtained by the boarding-out system?

State briefly some of the results obtained as regards the children.

(2.)

(*Signature*)_____ *Inspector of Poor.*

(*Date*)_____, 1875.

*Parish of*_____

Abstract of Return of Pauper Children Boarded Out in Private Dwellings at 1st January 1875.

Parish.	Total No of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School.	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum.	Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls.	Boys.	Girls.	Boys	Girls.			£ s. d		
County of Aberdeen.											
Aberdeen . . .	49	32	48	32	1	–	65	3	9 10 0	Small farmers or cotters.	Visited by Children's Committee and Special Inspector.
Aberdour . . .	1	3	1	3	–	–	3	1	8 3 0	Crofters, labourers.	By Inspector quarterly.
Aboyne . . .	2	–	2	–	–	–	2	1	6 10 0	Widow.	By Inspector.
Alford . . .	7	2	5	2	2	–	8	2	8 0 0	Agricultural labourers.	By Inspector once a month in parish; can't say how often others are.
Auchterless . . .	3	4	2	3	1	1	5	4	7 9 0	Crofter, labourers.	By Inspector quarterly.
Belhelvie . . .	5	–	2	–	3	–	4	1	7 11 9	Crofter, labourers.	By Inspector twice a year.
Birse	–	2	–	–	–	2	1	2	6 10 0	Cottager.	By Inspector quarterly.
Bourtie . . .	3	–	1	–	2	–	2	1	9 2 0	Crofter.	By Inspector of parish of residence
Cairney . . .	1	2	1	2	–	–	3	1	7 5 0	Gardener, small farmer, sick nurse.	By Inspector quarterly.
Chapel-of-Garioch .	3	2	2	1	1	1	4	2	8 3 9	Crofters, agricultural labourers.	By Inspector of parish of residence.
Cluny	1	2	–	1	1	1	2	2	5 17 0	Quarrier, cottager.	By Inspector of parish of residence.
Crathie and Braemar .	–	2	–	2	–	–	1	1	8 5 0	Farmer.	By Inspector very often.
Cruden . . .	2	3	2	3	–	–	5	2	5 14 10	Agricultural labourer.	By Inspector quarterly.

									£	s.	d.		
Culsalmond . .	2	2	2	2	–	–	3	2	6	0	0	Carpenter, day-labourer, etc.	By Inspector, and Inspector of parish of residence.
Deer, New . . .	3	2	3	2	–	–	4	2	6	10	0	Crofters and small farmers.	By Inspector quarterly, and by Assistant-Inspector at frequent intervals.
Deer, Old . . .	12	5	11	4	1	1	13	3	7	11	0	Crofters, tradesmen, etc.	By Inspector twice a year.
Dyce	1	–	1	–	–	–	1	1	7	12	10	Crofter.	By Inspector of parish of residence twice a year.
Ellon	2	1	2	1	–	–	3	3	9	6	9	Crofter.	By Inspector and Members of Parochial Board.
Forgue . . .	6	3	3	3	3	–	8	2	7	16	0	Labourers.	Statutory visits by Inspector of parish of residence.
Foveran . . .	–	1	–	1	–	–	1	1	9	7	8½	A pauper.	Visited by Inspector quarterly, and occasionally by Minister.
Fraserburgh . .	3	7	3	5	–	2	9	2	5	5	0	Cottagers, labourers.	By Inspector of parish of residence.
Fyvie . . .	4	–	3	–	1	–	1	3	8	5	10	Washerwoman, knitter.	By Inspector twice a year.
Gartly . . .	4	5	1	–	3	5	5	3	3	12	0	Paupers.	By Inspector and Inspector of parish of residence half-yearly.
Glenbucket . . .	1	1	1	1	–	–	1	1	7	2	6	Labourer.	By Inspector twice a year.
Huntly . . .	4	4	4	4	–	–	6	3	7	4	8	Blacksmith, farm-servant.	By Inspector eight times annually.
Insch . . .	3	6	3	6	–	–	7	2	7	19	6	Crofters, householders.	By Inspector twice a year.
Inverurie . . .	4	1	4	1	–	–	5	1	6	17	7½	Labourers, etc.	Do.
Keithhall and Kinkell .	2	4	2	4	–	–	6	2	8	0	0	Farmer, crofter, merchant.	Visited by Inspector twice a year.
Kemnay . . .	2	3	2	3	–	–	4	2	11	13	7	Crofter, labourer, farmer.	Do.
Kincardine O'Neil .	2	9	2	4	–	5	9	3	5	2	11	Agricultural labourer, crofters, farmers.	By Inspector of parish of residence quarterly.
Kinnethmont . .	5	–	5	–	–	–	3	3	8	2	0	Crofter, washerwoman, labourer.	By Inspector of parish of residence half-yearly.
Kintore . . .	1	3	1	3	–	–	2	2	7	0	0	Crofter, labourer.	Do.
Leochel-Cushnie . .	–	1	–	1	–	–	1	1	10	9	7	Child's aunt.	Do.
Leslie	1	–	–	–	1	–	1	1	7	10	0	Crofter.	By Inspector quarterly.

PARISH.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School.	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum.			Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls.	Boys	Girls.	Boys.	Girls.			£	s.	d.		
Logie-Buchan . .	1	1	1	–	–	1	1	1	10	10	0	Gardener, crofter.	By Inspector half-yearly.
Logie-Coldstone . .	–	1	–	1	–	–	1	1	6	12	2	Cotter.	By Inspector quarterly.
Longside . . .	7	5	5	3	2	2	8	2	4	17	6	Widows, farm-servant, labourers, etc.	Statutory visits.
Machar, Old . .	25	24	24	24	1	–	47	6	9	0	0	Crofters, widow, farm-servant, etc.	By Sub-Committee and Inspector annually, and frequently by Assistant-Inspector.
Meldrum . . .	4	–	4	–	–	–	4	2	9	10	0	Crofter, mason, day-labourer.	By Inspector quarterly.
Methlic . . .	3	2	3	2	–	–	4	1	6	0	0	Persons engaged in agricultural operations.	Statutory visits.
Monquhitter . .	–	1	–	1	–	–	–	1	3	18	0	Small shopkeeper.	Statutory visits.
Newhills . . .	5	4	5	3	–	–	7	1	7	17	0	Mason, blacksmith, etc.	Statutory visits.
Peterhead . . .	1	1	1	1	–	–	1	1	11	7	3	Cooper, widow.	Twice annually by Inspector.
Pitsligo . . .	1	1	1	1	–	–	1	1	7	17	4	Farmer, labourer.	Statutory visits.
Rathen . . .	2	–	1	–	1	–	1	2	6	10	0	Labourer.	Frequent visiting.
Rayne . . .	2	–	1	–	1	–	2	1	6	18	0	Gatekeeper & knitter.	By Inspector six times a year, and by Inspector of parish of residence.
Skene . . .	1	1	1	1	–	–	2	1	6	6	9	Mason and carter.	Statutory visits by Inspector of parish of residence.
Slains . . .	1	3	1	3	–	–	3	1	7	2	0	Agricultural labourers.	By Inspector quarterly.
Strichen . . .	2	1	2	–	–	1	3	2	7	12	6	Lodginghouse keepers.	Boys seen once a week; girl under charge of Inspector of parish of residence.
Tarves . . .	2	4	2	4	–	–	4	2	10	8	0	Crofters, householders.	Statutory visits.

									£	s.	d.		
Tullynessle and Forbes	4	5	4	5	–	–	8	3	9	10	0	Crofters, householders.	Statutory visits.
Udny	–	1	–	1	–	–	1	1	8	15	0	Widow.	Statutory visits.
	200	167	175	144	25	23	296						
COUNTY OF ARGYLL.									£	s.	d.		
Campbeltown . .	5	3	5	2	–	1	6	5	9	0	0	Crofter and farm-manager.	Visited by Inspector and Medical Officer quarterly.
Craignish . . .	1	–	1	–	–	–	1	1	7	0	0	Farmer.	By Inspector frequently.
Dunoon and Kilmun .	2	1	2	1	–	–	3	1	10	11	0	Carter, washer, nurse.	Statutory visits.
Gigha . . .	1	–	1	–	–	–	1	1	5	16	6	Washerwoman.	Occasionally by Inspector of parish of residence.
Glassary . . .	1	1	1	1	–	–	1	1	5	4	0	Farmer and innkeeper.	By Inspector quarterly.
Jura	–	2	–	2	–	–	2	1	7	13	6	Seamstress, joiner.	By Inspector of parish of residence, statutory visits.
Kilcalmonell & Kilberry	–	2	–	2	–	–	2	2	6	9	0	Farm-servant.	Six times annually.
Kilchrennan & Dalavich	–	1	–	1	–	–	1	1	4	10	0	Labourer.	By Inspector quarterly.
Kilfinan . . .	4	3	4	3	–	–	6	3	9	10	0	Carter, fisher, labourer.	By Inspector quarterly.
Kilfinichen . . .	6	1	6	1	–	–	7	2	6	0	0	Labourers.	Do., and oftener when required.
Killean and Kilchenzie	2	2	2	2	–	–	4	2	6	11	8	Road contractor, land-steward, & hawkers.	Statutory visits.
Kilmartin . . .	2	1	2	1	–	–	3	2	3	18	0	Relatives.	Under care of Inspector of parish of residence.
Kilninian and Kilmore	1	–	1	–	–	–	1	1	8	5	0	Labourer.	Twelve times annually by Inspector.
Knapdale, North . .	–	1	–	1	–	–	1	1	6	10	0	Grocer.	Twelve times annually by Inspector.
Knapdale, South . .	1	–	1	–	–	–	1	1	6	10	0	Fisherman & labourer.	By Inspector quarterly.
Lismore and Appin .	2	1	2	1	–	–	–	1	7	16	0	Washerwoman, farm-labourer.	Statutory visits by Inspectors.
Morven . . .	1	1	1	1	–	–	2	1	6	16	4	Road contractor, mason.	By Inspector quarterly.
Tyree	2	–	2	–	–	–	1	1	9	2	0	Labourer.	Statutory visits.
	31	20	31	19	–	1	43						

Parish.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum	Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
County of Ayr.											
Ardrossan	2	3	2	2	–	1	3	3	9 10 0	Farmers.	By Inspector four times a year.
Ayr	11	7	11	7	–	–	15	4	9 16 0	Weaver, shopkeeper, etc.	By Inspector and Inspector of parish of residence.
Ballantrae	1	2	1	2	–	–	2	2	9 19 0	Widow.	In parish, visited by Inspector and Medical Officer; not practice to visit children boarded in other parishes.
Beith	1	–	1	–	–	–	1	1	5 17 0	Weaver.	By Inspector of parish of residence half-yearly, and by Inspector annually.
Colmonell	2	1	2	1	–	–	1	1	8 3 0	Labourers.	Statutory visits.
Coylton	2	1	2	1	–	–	1	2	6 15 0	Coal-miner, needle-woman.	Do.
Craigie	2	2	2	2	–	–	3	1	7 0 0	Farmer, quarryman.	By Inspectors of parishes of residence.
Cumnock, Old	1	1	1	1	–	–	2	2	8 16 0	Labourer.	Weekly by Inspector.
Dalmellington	2	1	2	1	–	–	2	2	8 19 5	Cotters & sailor's wife.	Statutory visits.
Dalry	3	9	3	9	–	–	10	2	13 0 0	Quarryman, miner, labourer.	Statutory and occasional visits.
Dalrymple	2	–	2	–	–	–	1	1	5 4 7	Railway surfaceman, grandmother.	Twice by Inspector.
Dundonald	4	2	4	2	–	–	6	3	8 0 0	Watchman, shopman, housewife.	Twice by Inspector or Assistant.
Fenwick	1	1	1	1	–	–	2	3	7 11 10	Weaver.	Twice by Inspector of parish of residence. Twice by Inspector.
Girvan	5	4	5	4	–	–	9	3	7 4 0	Hand-loom weaver.	By Inspector quarterly.
Irvine	4	1	4	1	–	–	4	1	6 0 0	Housewife, miner, farmer.	Statutory visits.

									£	s.	d.		
Kilbride, West	–	2	–	2	–	–	2	2	8	5	0	Washerwoman.	By Inspector of parish of residence.
Kilmarnock	15	18	12	17	3	1	24	5	10	8	0	Labourer, schoolmaster, widow.	By Inspector twice a year. Occasionally by a small committee.
Kilmaurs	7	4	7	3	–	1	8	2	7	0	10	Miners, washerwoman, etc.	Statutory visits, and others occasionally by Inspector.
Kilwinning	8	5	8	5	–	–	11	2	8	17	8	Weaver, knitter, laundress.	Statutory visits by Inspector of parish of residence, and once a year by Inspector.
Kirkoswald	4	1	4	1	–	–	5	2	8	12	6	Boardinghouse keeper, ploughman, etc.	"Inspector visits yearly."
Largs	–	2	–	–	–	2	2	2	9	5	3	Smallwareshop keeper.	Five or six times by Inspector.
Loudoun	–	1	–	1	–	–	–	1	12	0	0	Cowfeeder.	By Inspector at least twice a year.
Mauchline	2	2	2	2	–	–	4	1	6	10	0	Boxworker, baker.	Statutory visits, and sees them generally weekly.
Maybole	10	10	10	10	–	–	17	6	10	0	0	Blacksmith, contractor, farm labourer, housewives.	Within parish by Inspector monthly — at a distance, twice annually.
Newton-on-Ayr	2	4	2	4	–	–	5	2	7	16	6	Farmer and housewife.	Four times a year by Inspector.
Riccarton	2	3	2	3	–	–	3	2	8	0	0	Miner, labourer, postmaster.	By Inspector.
St Quivox	10	7	10	7	–	–	10	3	6	12	9	Sewer, storekeeper, enginekeeper, weaver, miner.	By Inspector or Assistant twice a year.
Stevenston	2	2	2	2	–	–	2	1	5	4	0	Pirnfiller, miner, etc.	Within parish twice a year, others annually.
Stewarton	–	1	–	1	–	–	1	1	7	11	5	Labourer.	By Inspector of parish of residence.
Straiton	–	1	–	1	–	–	1	1	8	0	0	Pauper.	Seen almost every day.
Tarbolton	1	1	1	1	–	–	1	1	6	10	0	Housekeeper.	By Inspector of parish of residence quarterly.
	106	99	103	94	3	5	158						

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
County of Banff.											
Aberlour	2	4	2	4	–	–	6	2	8 10 0	Labourer, crofter, gardener.	In parish quarterly; out of, half-yearly.
Alvah	2	1	2	1	–	–	2	1	8 0 2	Paupers.	Visited by Inspector of parish of residence.
Banff	3	2	2	1	1	1	5	2	9 10 0	Farm-servant, labourer.	Twice by Inspector.
Boharm	3	1	3	1	–	–	3	1	7 5 9½	Crofters.	Statutory visits.
Boyndie	3	3	2	1	1	2	5	1	7 10 0	Labourer, watchmaker.	Statutory visits by Inspector of parish of residence, or oftener when required.
Cabrach	2	1	2	1	–	–	3	2	6 11 7	Farmer, shoemaker.	By Inspector quarterly.
Cullen	4	2	4	2	–	–	5	2	10 3 4	Labourer.	At least three times a year.
Deskford	3	–	3	–	–	–	2	2	9 2 3	Crofters.	Very frequently by Inspector.
Fordyce	1	3	1	3	–	–	3	2	8 0 0	Crofter and day-labourer.	By Inspector at least once every three months.
Forglen	1	2	1	2	–	–	2	2	6 10 0	Pauper, labourer.	Statutory visits.
Gamrie—Macduff District	7	3	5	2	2	1	10	1	8 10 0	Farmer, tradesmen, widows.	Statutory visits by Inspector.
Inveravon	2	3	2	3	–	–	5	1	6 10 0	Crofters, labourers.	By Inspector or Assistant twice.
Inverkeithny	1	–	1	–	–	–	–	1	6 4 0	Crofter.	By Inspector at least three times a year.
Keith	1	2	1	2	–	–	2	1	8 10 0	Railway surfaceman, labourer, "single woman."	Statutory visits by Inspectors.
Kirkmichael	3	3	3	3	–	–	3	3	6 6 7	Cotters.	By Inspector frequently during year.
Mortlach	1	–	1	–	–	–	1	1	9 15 0	Labourer.	Quarterly.

									£	s.	d.		
Rathven . . .	4	3	3	3	1	–	5	2	7	13	2	Lodging-housekeeper, hind, farmer and fisherman, day-labourer and tailor.	Statutory visits.
Rothiemay . .	3	1	3	1	–	–	4	3	8	5	2¾	Crofters and agricultural labourers.	Do.
St Fergus . . .	1	–	1	–	–	–	1	1	9	2	0	Farmer.	
	47	34	42	30	5	4	67						
COUNTY OF BERWICK.													
Coldstream . . .	–	2	–	2	–	–	2	2	8	10	0	Washerwoman.	Visited by Inspector weekly.
Earlstoun . . .	3	2	3	2	-	–	5	2	7	4	6	Agricultural servant, cotton winder and factory worker.	Statutory visits.
Eccles . . .	2	2	2	2	–	–	3	3	7	9	11½	Labourer, widow.	By Inspector of parish of residence, and once a year by Inspector.
Edrom . . .	1	–	–	–	1	–	1	1	8	16	1½	Farm-worker.	By Inspector twice a year.
Fogo	1	–	1	–	–	–	–	1	7	8	0	Miller's wife.	By Inspector of parish of residence.
Gordon . . .	1	1	1	1	–	–	2	1	9	4	0	Widow, shoemaker.	Girl seen every day by Inspector; boy frequently.
Lauder . . .	4	1	4	1	–	–	4	2	9	18	5	Labourer, washerwoman, & housewife.	Constantly seen by Inspector or Assistant.
Nenthorn . . .	3	1	3	1	–	–	3	2	10	13	10	Widow, carter, and aunt.	Statutory visits by Inspector of parish of residence.
Polwarth . . .	1	–	1	–	–	–	1	1	6	0	0	Agricultural servant.	By Inspector of parish of residence.
Swinton . . .	1	2	1	2	–	–	3	2	10	4	3	Dressmaker, quarryman.	Seen by Inspector almost daily at school.
Westruther . . .	2	–	2	–	–	–	2	2	9	0	0	Grandmother, a pauper.	Statutory visits by Inspector of parish of residence.
	19	11	18	11	1	–	26						

PARISH.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School.	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum.	Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
COUNTY OF BUTE.											
Kilbride . . .	–	1	–	1	–	–	1	1	7 0 0	Labourer's wife.	By Inspector annually, and by Inspector of parish of residence.
Kilmorie . . .	2	2	–	–	2	2	–	3	7 16 0	Farmer, fisherman.	Very frequently by Inspector and by Inspector of parish of residence.
North Bute . . .	–	1	–	–	–	1	1	1	7 6 0	Labourer.	By Inspector of parish of residence.
Rothesay . . .	10	5	10	5	–	–	11	3	7 15 0	Engineer, labourer, smallfarmer, weaver, etc.	By Inspector twice annually.
	12	9	10	6	2	3	13				
COUNTY OF CAITHNESS.									£ s. d.		
Latheron . . .	15	7	15	7	–	–	18	5	6 17 0	Farmers and lodging keeper.	Statutory visits by Inspector and Inspector of parish of residence.
Thurso . . .	2	4	2	4	–	–	4	4	4 16 2	Carpenter, crofter.	Statutory visits.
Wick	29	28	29	28	–	–	41	4	5 10 0	Tradesmen, miner, crofter, schoolmaster, housekeeper.	Statutory visits.
	46	39	46	39	–	–	63				
COUNTY OF CLACKMANNAN.									£ s. d.		
Alloa	9	3	9	1	–	2	12	3	11 15 0	Moulder, painter, widows.	By Inspector at least four times a year.

									£ s. d.		
Clackmannan . .	8	8	8	8	–	–	14	4	7 7 0	Blacksmith, carter, widows.	Statutory visits, and oftener if necessary.
Logie	3	5	3	3	–	2	7	2	6 14 0	Miner, ploughman, gardener, labourer.	Visited monthly by Inspector within parish, and by Inspectors of parishes of residence.
	20	16	20	12	–	4	33				
COUNTY OF DUMBARTON.									£ s. d.		
Cardross . . .	6	8	6	8	–	–	9	3	10 10 0	Farmer, field-worker, print-field and dye workers.	Statutory visits in parish, and at a distance once a year.
Cumbernauld . .	5	6	5	6	–	–	11	2	7 0 0	Miners, labourers, and agriculturists.	By Inspector every 4 months, and by Inspectors of parishes of residence.
Dumbarton . . .	6	5	6	5	–	–	9	4	9 16 7½	Widow, labourer, huckster, blacksmith.	Statutory visits.
Kilmaronock . .	2	2	2	2	–	–	3	2	7 11 0	Grocer, church door-keeper, grandmother.	Inspector of parish of residence quarterly, and half-yearly by Inspector.
Kilpatrick, Old . .	6	2	6	2	–	–	7	2	8 10 0	Relatives, etc.	Statutory visits by Inspector of parish of residence.
Kirkintilloch . .	1	2	–	1	1	1	3	1	7 16 0	Weaver, washerwoman, in charge of matron.	Statutory visits.
Luss	2	1	2	1	–	–	3	1	8 12 0	Labourer, sawmiller, road surfaceman.	Do.
Roseneath . . .	1	1	1	1	–	–	2	1	–	Labourer, and joiner.	Do.
Row	5	3	5	3	–	–	4	2	–	Office-keeper, shop-keeper, ploughman, pauper, etc.	Statutory visits, and some of them seen almost weekly.
	34	30	33	29	1	1	51				
COUNTY OF DUMFRIES.									£ s. d.		
Annan . . .	1	–	1	–	–	–	1	1	6 15 0	Lodging-house keeper.	By Inspector occasionally.
Applegarth . . .	1	–	1	–	–	–	1	1	9 16 1	Grandmother.	Statutory visits.

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	Boys.	Girls.	Boys.	Girls	Boys.	Girls.			£	s.	d.		
Caerlaverock	2	4	2	4	–	–	3	4	7	10	4	Labourers, joiner.	Do.
Canonbie	7	6	7	6	–	–	11	4	7	16	0	Coal miners.	Four times, and many of them oftener.
Cummertrees	–	1	–	1	–	–	1	1	7	5	0	Out-door labourer.	By Inspector of parish of residence four times a year.
Dalton	–	1	–	1	–	–	1	1	12	12	0	Labourer's widow.	By Inspector weekly.
Dornock	–	1	–	1	–	–	1	1	4	5	0	Labourer.	Statutory visits.
Dryfesdale	3	2	3	2	–	–	5	3	8	0	0	Labourer.	"Under my own inspection."
Dumfries	14	14	14	14	–	–	23	3	8	6	6½	Labourer, carter, housewife, housekeeper, mill-worker, &c.	Under my own supervision, and by Inspectors of parishes of residence.
Glencairn	2	3	2	3	–	–	4	2	7	8	9½	Labourer, seamstress, washerwoman.	Statutory visits by Inspectors of parishes of residence.
Graitney	2	5	2	5	–	–	5	2	3	13	0	Labourer, small farmer, shopkeeper.	Statutory visits by Inspectors of parishes of residence.
Hoddam	2	1	2	1	–	–	2	1	5	3	10	Washerwoman, bobbin-filler, lodging-house keeper.	Statutory visits by Inspector of parish of residence.
Keir	3	1	3	1	–	–	4	3	6	1	0	Agricultural labourers.	Statutory visits.
Kirkmahoe	2	1	2	1	–	–	3	2	6	15	0	Labourer, quarryman.	Statutory visits.
Kirkpatrick-Fleming	5	1	5	1	–	–	4	2	5	9	0½	Labourer, grandmothers.	Statutory and occasional visits.
Lochmaben	3	1	3	1	–	–	4	1	9	2	0	Stocking - weaver, washerwoman, tailor, carter.	Quarterly visit by Inspector.
Moffat	2	–	2	–	–	–	2	1	9	10	0	Stonemason and railway labourer.	Statutory visits and oftener, to see if children are at school.

									£	s.	d.		
Morton	5	1	3	1	2	–	5	2	9	2	0	Hawker, charwoman, grandmother.	Quarterly by Inspector.
Ruthwell	1	1	1	1	–	–	2	2	12	0	0	Railway porter.	Seen every day at school, and at house monthly.
Sanquhar	3	–	3	–	–	–	2	2	7	5	0	Grandmother — a pauper.	Six times at least annually.
Tinwald	2	–	2	–	–	–	2	2	8	1	3	Widow.	Do.
Torthorwald	1	1	1	1	–	–	1	1	7	5	9	Platelayer, shoemaker	Quarterly visits.
Tundergarth	1	1	1	1	–	–	2	1	8	6	6	Paupers.	Statutory visits.
	62	46	60	46	2	–	90						
COUNTY OF EDINBURGH.									£	s.	d.		
Borthwick	1	2	1	2	–	–	2	2	8	9	6	Housewife, labourer.	One case visited half-yearly, and other quarterly.
Calder, Mid	2	1	2	1	–	–	–	2	10	18	3	Widows.	Statutory visits, and at other times.
Calder, West	6	3	6	3	–	–	7	3	7	19	6	Miners, labourers, housewife.	Statutory visits by Inspector of parish of residence.
Carrington	1	–	1	–	–	–	1	1	10	5	0	Coal-miner.	Statutory visits.
Cockpen	5	5	5	5	–	–	8	1	7	0	0	Labouring people.	Do.
Colinton	6	4	6	4	–	–	9	4	8	1	4	Shoemakers, mill-workers, farmers, railway servant.	Twice or more annually by Inspector.
Corstorphine	1	2	1	2	–	–	2	1	9	0	0	Widows.	Twice a year by Inspector.
Cranston	–	2	–	2	–	–	2	1	7	2	1	Labourer, coachman.	Seen daily by Inspector at school, and visits frequently at dwellings.
Currie	1	–	–	–	1	–	1	1	9	12	0	Widow.	Under Inspector of parish of residence.
Duddingston	10	7	10	7	–	–	15	4	8	5	0	Widows, labourer, aunt, sister, uncle.	Children in parish visited repeatedly by Inspector.

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£	s.	d.		
Edinburgh . . .	154	128	83	68	71	60	244	4	10	12	6	Labourers, farm-servants, crofters, miners, engineers, joiners, weavers, mill-workers, housewives, etc.	By Special Inspector eight times a year; by Children's Committee once a year.
Glencross . . .	1	1	1	1	–	–	2	1	7	12	0	Mill-workers.	Statutory visits.
Inveresk . . .	7	9	7	9	–	–	14	3	10	0	0	Miners, gatekeeper, housekeepers.	Visited twice a year, and oftener.
Kirknewton . .	–	2	–	2	–	–	2	1	8	10	0	Miner, baker.	Twice a year by Inspector.
Lasswade . . .	5	3	5	3	–	–	5	2	10	4	0	Shopkeepers, miners, mill-workers.	Statutory visits.
Leith, North . .	4	2	4	2	–	–	5	2	9	0	0	Ploughman, miner, out-door worker.	Twice a year by Inspector.
Leith, South . .	20	20	13	15	7	5	36	5	9	15	0	Carter, printer, seaman, mill-worker, farm-grieve, dressmaker, laundress, etc.	Twice annually by Inspector or his Assistants.
Liberton . . .	5	8	3	8	2	–	11	4	8	15	0	Baker, miner, type-founder, housewife.	Twice annually by Inspector, and 'often more frequently.'
Penicuik . . .	2	7	2	7	–	–	9	4	6	17	4	Ploughman, agricultural labourer, mill-worker.	Statutory visits by Inspector of parish of residence.
Ratho	2	1	1	–	1	1	1	1	7	4	0	Needlewoman, housewife, gatekeeper.	Do.

									£ s. d.		
St Cuthbert's & Canongate Combination	144	120	112	106	32	14	227	6	10 10 0	Wives of farm-servants, labourers, mechanics, widows.	Annually by Children's Committee with Inspector, & Special Inspector 8 times annually.
Temple . . .	2	–	2	–	–	–	2	2	8 13 6	Housewife.	By Inspector four times a year.
	379	327	265	247	114	80	605				
COUNTY OF ELGIN.									£ s. d.		
Bellie	2	1	2	1	–	–	3	1	8 10 0	Sick-nurse, shoemaker, labourer.	Statutory and other occasional visits.
Birnie	1	–	1	–	–	–	1	1	7 19 9	Aunt.	Inspector sees boy five or six times a year at least.
Cromdale . . .	1	2	1	2	–	–	2	1	7 16 8	Farmer, mill-worker, pauper.	Twice a year by Inspectors of parishes of residence.
Dallas	–	2	–	2	–	–	2	2	6 10 0	Farmer.	Statutory visits.
Drainie . . .	–	1	–	1	–	–	1	1	6 16 0	Sailor's wife.	Monthly and oftener by Inspector.
Dyke and Moy . .	1	–	1	–	–	–	1	1	13 16 1	Fishcurer.	By Inspector of parish of residence at least three times a year.
Edinkillie . . .	2	–	2	–	–	–	2	1	7 2 9	Shoemaker, market woman.	Visited twice annually by Inspector.
Elgin	11	9	11	8	–	1	13	4	6 14 6	Farmer, crofter, cottager, families in town.	On an average four times a year by Inspector.
Forres . . .	15	6	11	5	4	1	18	4	6 12 8	Outworker, labourer, farm-grieve, blacksmith, seamstress.	Statutory visits by Inspector of parish of residence.
Kinloss . . .	1	1	1	1	–	–	1	1	8 2 0	Pauper.	Statutory visits by Inspector of parish of residence.
New Spynie . .	3	4	3	4	–	–	6	3	6 4 0	Labourers.	Statutory visits.
Rafford . . .	1	–	1	–	–	–	1	1	10 10 0	Farm-servant.	Constantly under eye of Inspector.
Rothes . . .	3	2	3	2	–	–	5	1	7 10 4	Labourer, housewife, pauper.	Statutory visits by Inspector of parish of residence.

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
Speymouth . . .	–	3	–	3	–	–	3	3	6 5 4	Crofter.	Twice annually, or oftener if necessary.
Urquhart . . .	2	1	2	1	–	–	2	1	8 0 0	Labourer, farm-servant, crofter.	Statutory visits.
	43	32	39	30	4	2	61				
COUNTY OF FIFE.									£ s. d.		
Arngask . . .	–	1	–	1	–	–	–	1	7 12 7	Shoemaker.	Care of Inspector of parish of residence.
Auchtermuchty .	1	1	1	1	–	–	1	1	7 0 3	Labourer, weaver.	By Inspector of parish of residence.
Balmerino . . .	2	–	2	–	–	–	2	1	5 17 0	Labourer.	By Inspector of parish of residence.
Beath	1	–	1	–	–	–	1	1	8 0 0	Miner.	At least four times annually.
Carnbee . . .	1	1	1	1	–	–	2	2	7 16 8	Coal-miner.	Statutory visits.
Carnock . . .	1	–	–	–	1	–	–	1	10 10 0	Feuar.	Do.
Ceres	1	–	1	–	–	–	1	1	10 10 0	Small shopkeeper.	Often once a month by Inspector.
Cupar	3	2	3	2	–	–	5	4	9 3 0	Laundress, field-worker.	By Inspector at least six times a year.
Dalgety . . .	1	1	1	1	–	–	2	1	6 13 3	Field labourer and coal-miner.	Once every six months.
Dunfermline . .	13	8	13	8	–	–	19	2	8 3 10	Railway guard, labourer, weavers.	By Inspector and Sub-Inspector sometimes monthly.
Elie	–	1	–	1	–	–	1	1	11 9 2	Farmer.	By Inspector of parish of residence.

									£	s.	d.		
Falkland . . .	1	2	1	2	–	–	3	2	3	10	3	Laundress, forester.	By Inspectors of parishes of residence.
Ferry-Port-on-Craig .	1	1	1	1	–		2	1	12	13	5	Engineer, field-worker.	By Inspectors of parishes of residence.
Flisk	1	–	1	–	–	-	1	1	8	9	0	Seaman's wife.	By Inspectors of parishes of residence.
Forgan . . .	2	3	2	3	–	-	5	3	9	0	0	Housekeepers.	Quarterly by Inspector of parish of residence, and annually by Inspector.
Inverkeithing . .	1	–	1	–	–	–	1	1	8	11	0	Washerwoman.	Statutory visits by Inspector.
Kettle . . .	5	–	5	–	–	–	5	2	10	10	0	Miner, mill-worker, yarn-winder.	Statutory visits by Inspector of parish of residence.
Kilconquhar . .	2	2	2	2	–	–	3	3	8	10	0	Agricultural labourers.	Seen by Inspectors every month.
Kilmany . . .	1	–	1	–	–	–	–	1	2	12	0	Labourer.	Lives with grandfather; not aware visited officially by any one.
Kinglassie . . .	2	–	2	–	–	–	2	2	7	16	0	Field-worker.	Twice a year by Inspector.
Kirkcaldy . . .	3	–	3	–	–	–	2	1	6	5	9	Grandmother — a pauper.	Twice a year by Inspector.
Leuchars . . .	4	–	4	–	–	–	2	3	9	18	3	Coal agent, mason.	Visited twice a year by Inspector of parish of residence.
Markinch . . .	–	3	–	3	–	–	3	1	7	16	0	Domestic, carter.	Statutory visits.
Newburgh . . .	1	–	1	–	–	–	1	1	7	8	1	Labourer.	Quarterly by Inspector.
Pittenweem . .	1	2	1	2	–	–	3	3	10	0	0	Pilot.	Three or four times a year by Inspector.
St Andrews . .	4	2	4	2	–	–	6	3	10	3	5	Housekeeper.	By Inspector of parish of residence.
Strathmiglo . .	2	–	2	–	–	–	2	2	12	18	7	(Unknown.)	By Inspector of parish of residence.
	55	30	54	30	1	–	75						

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£	s.	d.		
COUNTY OF FORFAR.													
Airlie	3	1	3	1	–	–	4	4	10	16	4	Basket and beehive maker.	Quarterly by Inspector.
Arbroath . . .	9	16	9	16	–	–	22	6	8	5	0	Housekeepers, crofters.	Statutory visits by Inspector of parish of residence, and annually by Inspector.
Auchterhouse . .	2	–	2	–	–	–	2	2	8	12	0	Labourer.	By Inspector of parish of residence; occasionally by Inspector.
Barry	1	–	1	–	–	–	1	1	9	0	0	Labourer.	Thrice annually by Inspector of parish of residence.
Brechin . . .	10	4	10	4	–	–	13	3	8	6	10	Housewives.	Once every fortnight by Inspector.
Craig	3	–	3	–	–	–	2	1	7	16	0	Washerwoman and ploughman.	Statutory visits by Inspector of parish of residence.
Dundee . . .	66	42	59	40	7	2	100	6	11	4	0	Crofters. R. C. children with relations in town.	Quarterly by Inspector or Assistant, and frequently by Members of Committee.
Edzell	–	2	–	2	–	–	2	1	5	2	5	Housewife, cartwright.	Usual statutory visits.
Farnell . . .	1	–	1	–	–	–	1	1	7	16	0	Shoemaker.	By Inspector of parish of residence.
Fearn	–	2	–	2	–	–	2	2	9	5	0	Charwoman.	Seen five days of every week.
Forfar . . .	9	–	9	–	–	–	8	3	9	10	3	Gardener, schoolmaster, nurse, aunt.	Twice annually by Inspector.
Glammis . . .	–	2	–	2	–	–	2	2	8	10	0	Dressmaker.	Four times a year by Inspector.
Guthrie . . .	1	–	1	–	–	–	1	1	8	2	6	Labourer.	By Inspector, statutory visits.
Inverkeillor . . .	1	2	1	2	–	–	2	3	10	0	0	Widow, housewife.	Twice by Inspector, and twice by Inspector of parish of residence.

									£	s.	d.		
Kirkden . . .	1	1	1	–	–	1	2	1	10	14	1	Weaver and housekeeper.	Visited twice annually, and seen by Inspector monthly.
Kirriemuir . . .	6	7	6	7	–	–	12	2	8	6	0	Crofters, farm-servants, weavers, small shopkeepers.	Visited regularly by Inspector of parish of residence, and once a year by Inspector.
Lethnot . . .	–	1	–	1	–	–	1	1	10	0	0	Factory operative.	Twice by Inspector of parish of residence.
Liff and Benvie . .	19	12	19	12	–	–	29	6	9	0	0	Crofter, widows, relatives.	Three times annually by Assistant-Inspector, and once a year by Committee of Board.
Logiepert . . .	4	3	3	3	1	–	5	2	8	0	0	Housewife, seaman, agricultural labourer.	By Inspector twice a year, or oftener.
Mains, etc. . . .	–	2	–	2	–	–	2	2	6	11	8	Widow who keeps house for her family.	Twice annually by Inspector; also by Inspector of parish of residence.
Monifieth . . .	–	4	–	4	–	–	–	2	10	5	0	Labourer, mechanic.	Twice a year or oftener by Inspector.
Montrose . . .	6	6	6	6	–	–	12	1	7	3	0	Washer, grandmother, generally single females.	Statutory visits by Inspector of parish of residence.
Murroes . . .	1	–	1	–	–	–	1	1	8	10	0	Widow.	Twice by Inspector, and twice by Inspector of parish of residence.
Newtyle . . .	4	6	4	6	–	–	9	3	8	2	6	Crofter, joiner, slater, farm-grieve.	Statutory visits by Inspector of parish of residence, and frequently by Inspector.
St Vigeans . . .	12	3	10	3	2	–	14	5	7	18	8	Small farmers, mechanic, labourer, toll-keeper, housewife.	By Inspector three times a year.
Tealing . . .	1	–	1	–	–	–	–	1	8	0	0	House carpenter	By Inspector of parish of residence.
	160	116	150	113	10	3	249						

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
COUNTY OF HADDINGTON.											
Aberlady . . .	–	1	–	1	–	–	–	1	5 4 0	Gamekeeper.	Statutory visits by Inspector of parish of residence.
Dirleton . . .	4	–	3	–	1	–	4	1	8 0 0	Field labourer and widows of labourers or tradesmen.	Regularly visited and reported on like other paupers.
Dunbar . . .	6	3	6	3	–	–	7	1	7 5 0	Ploughman, net-worker, mason, shoe-maker, etc.	Those in parish by Inspector frequently; those in other parishes once a year.
Haddington . . .	1	–	1	–	–	–	1	1	10 0 0	Housewife.	Statutory visits by Inspector of parish of residence.
North Berwick . .	2	2	2	2	–	–	3	1	10 0 0	Fisherman, widow.	Visited twice annually.
Pencaitland . .	3	5	3	5	–	–	5	4	6 9 3	Mason, pauper, coal-miner.	Twice every half year at least.
Prestonkirk . .	3	4	3	4	–	–	6	3	6 11 6	Porter, tailor, seam-stress.	Twice a year at home, and nearly daily at school.
Prestonpans . .	1	–	1	–	–	–	1	1	7 16 0	Furnished lodgings.	By Inspector of parish of residence.
Spot	–	1	–	1	–	–	1	1	6 10 0	Ploughman.	Statutory visits.
Tranent . . .	6	8	6	8	–	–	9	2	8 5 9	Miners, dressmakers, fisherman.	Twice by Inspector or Assistant.
	26	24	25	24	1	–	37				
COUNTY OF INVERNESS.									£ s. d.		
Alvie	1	–	1	–	–	–	1	1	7 19 0	Shepherd.	Twice by Inspector of parish of residence.
Barra	3	6	3	6	–	–	4	4	5 0	Farm-labourer, cotter, grandfather.	By Inspector quarterly.

									£	s.	d.		
Boleskine . . .	1	2	1	2	–	–	3	1	8	6	6	Crofter, widow, washerwoman.	By Inspector four times annually, and occasionally by Medical Officer.
Bracadale . . .	3	1	3	1	–	–	3	1	2	1	6	Farmers.	Every six months.
Croy	–	1	–	1	–	–	1	1	7	10	0	Crofter.	Twice a year, and occasionally.
Duthil . . .	1	1	1	1	–	–	1	1	3	5	0	Housewife, small farmer.	Statutory visits by Inspector of parish of residence.
Inverness . . .	14	11	11	10	3	1	19	2	5	11	6	Generally crofters, or with relatives.	Statutory visits, and at other times by Assistant Inspector.
Kilmallie . . .	5	8	5	7	–	1	11	2	8	5	3	Crofters, fishermen.	By Inspector periodically.
Kilmorack . . .	2	5	2	5	–	–	7	2	5	0	0	–	Statutory visits, and oftener if occasion requires.
Kilmuir . . .	2	–	2	–	–	–	–	1	3	13	0	"Grasskeepers."	Twice a year, and sometimes oftener.
Kiltarlity . . .	3	1	3	1	–	–	4	1	4	8	0	Crofter, carter, farmer, painter.	Statutory visits by Inspector of parish of residence.
Kirkhill . . .	–	4	–	4	–	–	4	2	3	18	6	Grandmother, etc.	By Inspectors of parishes of residence.
Laggan . . .	2	2	2	2	–	–	3	1	8	0	0	Labourer, mason.	Statutory and occasional visits by Inspector of parish of residence.
Petty	1	–	1	–	–	–	1	1	10	0	0	Out-door worker.	Monthly.
Sleat	14	9	2	2	12	7	18	4	4	15	0	Labourers.	Half-yearly by Inspector, and monthly as occasion may be by Sub-inspector.
Uist, North . .	5	1	2	–	3	1	2	2	4	10	0	Crofters and relations.	Visited three or four times a year by Inspector of parish of residence.
Urquhart . . .	3	–	2	–	1	–	2	1	7	8	1	Shepherd, general worker, pauper.	Statutory visits by Inspector of parish of residence.
	60	52	41	42	19	10	84						

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	Boys.	Girls.	Boys.	Girls	Boys	Girls.			£ s. d.		
COUNTY OF KINCARDINE.											
Banchory-Ternan .	5	–	4	–	1	–	3	2	6 12 8	Labourer.	Twice a year by Inspector of parish of residence.
Fettercairn . . .	5	3	5	3	–	–	7	2	8 12 6	Crofter, farm-servants, relatives.	Statutory visits.
Fetteresso . . .	5	6	5	5	–	1	10	3	10 10 6	Farmers, crofter, labourer, house-keeper.	All visited and seen frequently by Inspector.
Fordoun . . .	1	1	1	1	–	–	2	1	4 8 2	Quarrier, widow.	By Inspector of parish of residence.
Garvock . . .	1	–	1	–	–	–	1	1	9 6 0	Crofter.	Four times annually, and "comes to me frequently; seen by minister almost daily."
Glenbervie . . .	4	2	4	2	–	–	3	3	8 0 0	Farmer, labourer, grandmother.	Occasionally by Inspector.
Laurencekirk . .	2	3	–	3	2	–	4	2	6 14 9	Needlewoman, washer-woman, etc.	Statutory visits, and at other times.
Nigg	2	4	2	3	–	1	3	2	7 0 6	Labourers, salmon-fisher, grandmother.	Twice a year at least.
Strachan . . .	3	3	3	3	–	–	6	2	6 1 1	Mason, farmer, labourer, crofters.	Statutory visits by Inspector of parish of residence.
	28	22	25	20	3	2	39				
COUNTY OF KIRKCUDBRIGHT.									£ s. d.		
Anwoth . . .	2	2	1	1	1	1	2	4	3 18 0	Housewife, washer-woman.	Officially every three months, besides intermediate visits.
Balmaclellan . .	2	3	1	1	1	2	5	2	5 8 7	Joiner, labourer, pauper.	Twice annually by Inspector.

									£	s.	d.		
Balmaghie	1	1	1	1	–	–	1	1	6	10	0	Labourers.	Twice in the year.
Borgue	–	1	–	1	–	–	1	1	6	10	0	Seamstress.	Twice annually by Inspector.
Crossmichael	–	1	–	1	–	–	1	1	8	18	0	Labourer.	Statutory and other visits.
Dalry	2	4	1	2	1	2	5	3	5	10	4	Labourer, shoemaker.	Frequently by Inspectors of parishes of residence.
Girthon	1	–	1	–	–	–	1	1	11	3	0	None.	Quarterly visits by Inspector.
Kells	1	2	1	2	–	–	3	3	6	0	0	Out-worker.	Often by Inspector.
Kelton	2	1	2	1	–	–	1	2	6	10	0	Formerly domestic servants.	Frequently by Sub-Inspector.
Kirkgunzeon	1	1	1	1	–	–	2	2	8	9	6	Houseworker.	Seen daily by Inspector.
Kirkmabreck	1	–	1	–	–	–	1	1	5	12	4	Mariner.	Twice annually by Inspector.
Kirkpatrick-Irongray	1	–	1	–	–	–	1	1	6	10	0	Field-labourer.	Twice officially, and monthly when child comes for money.
New Abbey	–	1	–	1	–	–	1	1	7	7	0	Farm-labourer.	Statutory visits, and other times.
Parton	4	–	4	–	–	–	4	2	6	10	0	Labourers.	Statutory and other visits.
Rerrick	2	–	2	–	–	–	2	2	8	5	0	Pauper.	Do.
Terregles	1	2	1	2	–	–	2	2	6	16	0	Washerwoman, widow.	Frequently.
Troqueer	4	7	4	7	–	–	9	3	9	0	0	Gatekeeper, nurse, blacksmith, labourer.	Statutory visits by Inspector of parish of residence.
	25	26	22	21	3	5	42						
COUNTY OF LANARK.									£	s.	d.		
Barony	134	160	126	153	8	7	265	6	10	2	0	Masons, carpenters, miners, labourers, tenters, engineers, etc.	By Special Inspector four times annually, and by Children's Committee once a year.
Biggar	–	1	–	1	–	–	1	1	9	6	6	Housewife.	By Inspector of parish of residence.
Blantyre	1	3	1	3	–	–	3	3	5	0	0	Mill-workers.	Statutory visits.
Bothwell	12	13	12	13	–	–	22	8	7	19	5	Carter, collier, farmer, dressmaker, out-door worker.	Statutory visits by Inspector of parish of residence, and at other times.
Cadder	–	2	–	2	–	–	2	2	8	0	0	Miner.	Inspector sees children monthly.
Cambusnethan	8	8	8	7	–	1	16	3	8	7	4	Labourers, miners, shoemakers.	By Inspector usually four times a year.

Parish.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School.	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum.	Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
Carluke	10	5	10	5	–	–	11	6	6 6 0	Washerwoman, miners, sewers, and a pauper.	Statutory visits by Inspector of parish of residence.
Carnwath	5	3	5	3	–	–	6	2	6 10 0	Housewife, gatekeeper, labourer.	"Twice by Inspector."
Carstairs	1	1	1	1	–	–	2	2	9 7 2	Labourer.	Seen daily, and visited twice annually.
Crawfordjohn	1	3	1	3	–	–	3	2	6 12 3	Labourer, grocer.	By Inspector of parish of residence.
Dalserf	6	8	6	7	–	1	10	5	4 5 0	Miners, weavers, etc.	Statutory visits.
Dalziel	9	7	6	5	3	2	14	5	6 15 6	Surfaceman, engine-driver, brewery manager, etc.	Three or four times yearly.
Dolphington	1	–	1	–	–	–	1	1	10 0 0	Labourer.	Statutory visits by Inspector of parish of residence.
Douglas	–	1	–	1	–	–	1	1	6 10 0	Housekeeper.	By Inspector of parish of residence.
Dunsyre	–	1	–	1	–	–	–	1	5 4 0	Labourer.	Twice by Inspector of parish of residence.
Glasgow	184	138	178	131	6	7	288	11	10 13 10	Farmers, mechanics, labourers, miners, fishermen, teachers, merchants, housewives.	Visited by Special Inspector four times, and by Children's Committee once a year.
Govan Combination	168	137	143	111	25	26	229	5	8 18 7	Farmers, artisans, relatives, etc.	Half-yearly by Special Inspector, and periodically by Children's Committee.
Hamilton	2	–	2	–	–	–	2	2	10 0 0	Housewife.	Statutory visits.
Kilbride, East	4	4	4	4	–	–	6	3	6 10 0	Clothier, labourer, weaver, etc.	Statutory visits by Inspectors of parishes of residence.

									£ s. d.		
Lesmahagow . .	1	3	1	3	–	–	3	2	8 3 0	Housewife, joiner, labourer.	Inspection left to Inspector of parish or Assistant.
Monkland, New . .	21	28	21	28	–	–	45	4	8 10 0	Mostly miners.	Children in other parishes by Inspectors of parish of residence. In New Monkland by Inspector twice annually, and by Committee and Inspector at the schools.
Monkland, Old . .	19	25	19	25	–	–	34	5	9 1 8	Miners, spirit merchant, etc.	Once a year by Assistant Inspector, and several times if anything doubtful.
Rutherglen . . .	14	11	13	10	1	1	19	3	8 8 4	Tradesmen, miners, labourers, etc.	Statutory visits, and occasionally other visits.
Shotts . . .	1	3	1	3	–	–	4	1	5 18 0	Moulder, mason, housewife.	Nearly every month by Inspector.
Stonehouse . .	2	4	2	4	–	–	6	2	6 14 10	Miner, pit-headman, shoemaker.	By Inspector twice annually.
Wandell and Lamington	2	4	2	4	–	–	4	3	7 8 0	Labourer, farmer, etc.	Statutory visits by Inspector of parish of residence.
	606	573	563	528	43	45	997				
County of Linlithgow.									£ s. d.		
Abercorn . . .	1	2	1	2	–	–	3	1	7 16 2	Labourers.	Twice annually by Inspector of parish of residence.
Bathgate . . .	8	6	8	6	–	–	12	2	8 15 0	Miners, carters, needlewoman.	Twice annually by Inspector of parish of residence.
Borrowstounness . .	4	6	3	5	1	1	9	4	10 15 0	"Domestic, highly respectable," small shopkeeper, etc.	"Four times a year, and sometimes oftener, by myself."
Dalmeny . . .	2	–	2	–	–	–	2	1	7 5 0	Pensioner, worker in paper-mill.	Statutory visits by Inspector or Assistant; child seen at school daily.
Kirkliston . . .	–	2	–	2	–	–	2	1	4 13 0	Ploughman.	Statutory visits.
Linlithgow . . .	6	13	6	9	–	4	10	3	6 0 0	Chiefly with relatives.	"Visited by the Inspector."

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	Boys.	Girls.	Boys	Girls.	Boys.	Girls.			£ s. d.		
Torphichen . . .	–	1	–	–	–	1	1	1	8 5 0	Dairy keeper.	Statutory visits.
Uphall . . .	7	2	7	2	–	–	6	2	6 10 0	Labourer, ploughman, paupers.	In parish at least four times a year; elsewhere statutory visits.
	28	32	27	26	1	6	45				
COUNTY OF NAIRN.									£ s. d.		
Ardclach . . .	2	2	2	2	–	–	4	2	9 10 9	Carpenter, Inland Revenue officer, dressmaker.	Visited half-yearly by Inspector.
Auldearn . . .	1	–	1	–	–	–	–	1	5 4 0	Labourer's wife.	Twice a year by Inspector.
Nairn	–	1	–	1	–	–	1	1	7 10 10	Schoolmaster and Inspector of Poor.	Reported by Inspector of parish of residence four times yearly.
	3	3	3	3	–	–	5				
COUNTY OF ORKNEY AND SHETLAND.											
Orkney.									£ s. d.		
Eday	–	1	–	1	–	–	–	1	4 5 0	Working people.	Under supervision of Inspector of parish of residence.
Evie and Rendall .	1	–	1	–	–	–	1	1	4 0 0	Crofter.	–
	1	1	1	1	–	–	1				

									£ s. d.		
Shetland.											
Lerwick . . .	4	–	4	–	–	–	4	2	4 0 0	Crofter, knitter.	Under supervision of Inspector of parish of residence.
Tingwall . . .	1	1	1	1	–	–	–	1	4 8 0	Crofters.	Twice annually by Inspector of parish of residence.
Yell (Mid & South) .	1	1	–	1	1	–	1	1	6 1 4	Fisherman, farmer.	Statutory visits by Inspector of parish of residence.
	6	2	5	2	1	–	5				
Orkney and Shetland .	7	3	6	3	1	–	6				
COUNTY OF PEEBLES.									£ s. d.		
Broughton . . .	–	3	–	1	–	2	3	2	7 0	Ploughman.	Occasionally by Inspector of parish.
Eddlestone . . .	1	–	1	–	–	–	1	1	9 18 0	Labourer.	Visited regularly by Inspector of parish.
Innerleithen . .	3	3	3	2	–	1	5	3	10 2 0	Housewives, widows.	Statutory visits by Inspector of parish of residence.
Linton, West . .	3	–	3	–	–	–	3	2	9 9 4	Farm-servants.	Statutory visits by Inspector of parish of residence.
Newlands . . .	1	1	1	1	–	–	1	1	6 10 2	Labourer, charwoman.	Two or three times a year at no fixed periods.
Peebles . . .	2	4	2	4	–	–	5	2	9 5 2	Packman, seamstress, shoemaker.	By Inspectors of parishes of residence.
Stobo	3	2	3	2	–	–	5	1	9 15 0	Ploughman, stone-breaker, millworker.	By Inspectors of parishes of residence.
Traquair . . .	2	2	1	–	1	2	4	3	10 16 0	Widow, housewife.	By Inspectors of parishes of residence.
	15	15	14	10	1	5	27				

PARISH.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School	Greatest No. of such Children in one Dwelling.	Average cost of each Child per annum.	Occupation or Condition of Persons with whom Boarded.	System of Inspection and Supervision employed.
	Boys.	Girls	Boys.	Girls	Boys.	Girls.			£ s. d.		
COUNTY OF PERTH.											
Alyth	4	4	2	2	2	2	6	4	9 2 0	Housekeepers.	By Inspector of parish.
Auchterarder . .	–	2	–	2	–	–	1	1	7 16 0	Labourers.	Statutory visits by Inspector.
Auchtergaven . .	3	1	2	1	1	–	–	2	7 13 0	None.	Monthly by Inspector of parish of residence.
Balquhidder . .	3	2	3	2	–	–	4	2	8 14 4	Labourers.	Statutory visits by Inspector of parish of residence.
Blackford . . .	2	–	2	–	–	–	2	2	11 1 3	Boot and shoe closer.	Thirteen times annually by Inspector.
Blair-Athol . . .	1	2	–	–	1	2	2	2	8 2 8	Crofter, shoemaker.	Statutory visits.
Blairgowrie . . .	4	2	4	2	–	–	5	2	6 18 1	Relatives.	"Visited by myself."
Callander . . .	1	1	1	1	–	–	2	1	9 2 10	Not known.	By Inspectors of parishes of residence.
Caputh . . .	2	1	2	1	–	–	3	3	9 4 0	Small farmer.	Seen every other day by Inspector.
Cargill . . .	–	2	–	2	–	–	2	2	8 12 3	Labourer.	Regularly by Inspector.
Collace . . .	–	1	–	–	–	1	1	1	9 0 0	Crofter.	Quarterly by Inspector.
Comrie . . .	1	–	1	–	–	–	1	1	4 0 0	Widow.	Every month at least by Inspector.
Coupar-Angus . .	1	–	1	–	–	–	1	1	8 11 0	Gamekeeper.	By Inspector of parish of residence.
Crieff	4	1	4	1	–	–	4	2	10 4 0	Labourer, housekeeper.	By Inspector of parish of residence.
Culross . . .	1	3	1	3	–	–	3	2	6 9 10	Tailor, labourer, grandmother.	By Inspector of parish of residence.
Dull	2	2	2	2	–	–	2	1	8 9 6	Labourer, lodging-keeper, Inspector of parish.	By Inspectors of parishes of residence.

									£	s.	d.		
Dunblane	–	1	–	1	–	–	1	1	6	0	0	Mill-worker.	Twice annually by Inspector of parish of residence.
Errol	3	3	3	3	–	–	6	2	7	6	9	Labourers.	Statutory visits by Inspectors of parishes of residence.
Fortingall	2	–	2	–	–	–	2	2	4	11	0	Aunt.	Statutory visits by Inspector of parish of residence.
Fowlis-Easter	–	1	–	1	–	–	–	1	7	10	0	Labourer.	Statutory visits by Inspector of parish of residence.
Kenmore	–	1	–	1	–	–	1	1	7	10	0	Teacher.	Four times a year by Inspector of parish.
Kinnaird	1	–	1	–	–	–	1	1	7	10	0	Shepherd.	Statutory visits by Inspector of parish of residence.
Kirkmichael	–	1	–	1	–	–	–	1	5	4	0	Joiner.	Statutory visits by Inspector of parish of residence.
Logierait	1	–	–	–	1	–	1	1	7	8	2	Labourer.	By Inspector of parish of residence.
Moulin	5	1	5	1	–	–	5	4	6	5	10	"Housework."	Statutory visits by Inspector of parish of residence.
Muthill	1	2	1	2	–	–	2	1	6	15	5	Ploughman, quarrier, etc.	Statutory visits by Inspector of parish of residence.
Perth	13	15	13	15	–	–	28	4	8	15	0	Pendicler, weaver, out-worker, etc.	By Assistant Inspector four times annually.
Redgorton	2	–	2	–	–	–	–	2	7	0	0	Mason.	By Inspector of parish of residence.
Scone	–	1	–	1	–	–	–	1	7	10	0	Shepherd.	By Inspector quarterly.
St Martins	4	2	4	2	–	–	5	1	8	0	0	Mechanics.	Six times a year on an average.
Tibbermuir	1	–	1	–	–	–	1	1	6	8	2	Labourer.	By Inspector of parish of residence.
Tulliallan	1	7	1	7	–	–	7	5	6	0	0	Baker, winder, paper-maker.	Quarterly return of particulars by Inspector of parish of residence.
Weem	1	–	1	–	–	–	1	1	9	8	0	Gardener.	Occasionally by Inspector of parish of residence.
	64	59	59	54	5	5	100						

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£	s.	d.		
COUNTY OF RENFREW.													
Abbey . . .	38	27	30	22	8	5	51	6	9	8	0	Weavers, miners, labourers, etc.	Visited by Special Inspector twice a year; Special Committee annually.
Cathcart . . .	2	2	2	2	–	–	3	1	9	18	0	Mill-worker, relations.	Statutory visits by Inspector of parish of residence.
Eaglesham . . .	2	2	2	2	–	–	2	2	10	10	0	Farmer, housewife.	By Inspectors several times yearly.
Eastwood . . .	16	10	16	9	–	1	22	3	8	13	0	Ploughman, muslin-darner, washer-woman, agricultural labourer, etc.	By Inspector, statutory visits.
Greenock . . .	39	33	32	29	7	4	68	4	11	3	6	Small farmers, crofters, etc.	Twice by Inspector or his Assistants yearly, and once a year by Committee.
Houston . . .	3	–	2	–	1	–	2	1	8	10	0	Fisherman, weaver, relative.	Statutory visits by Inspector of parish of residence.
Inchinnan . . .	–	3	–	3	–	–	–	3	5	4	0	Miner.	"Frequently during the year."
Innerkip . . .	6	1	6	1	–	–	7	3	12	5	0	Housekeepers.	"Visited and reported half-yearly."
Kilbarchan . . .	6	6	6	6	–	–	8	2	8	2	1	Relatives.	Regularly by Inspector of parish.
Kilmalcolm . . .	–	2	–	2	–	–	1	1	8	0	0	Boarding-house keeper, joiner.	Statutory visits by Inspector of parish of residence, and by Inspector once a year.
Lochwinnoch . .	–	4	–	4	–	–	2	2	7	7	6	Weaver, relatives.	Non-resident visited twice annually; those in parish more frequently.

									£ s. d.		
Mearns . . .	5	2	5	2	–	–	5	3	10 10 0	Pirn-winder, householder.	By Inspector three or four times yearly.
Neilston . . .	10	15	10	15	–	–	18	3	8 13 0	Bleachers, relatives.	Four times annually by Inspector; those in parish once a week.
Paisley . . .	54	37	54	32	–	5	79	5	13 0 0	Brickmakers, cotters, shopkeepers, carters, dressmakers, labourers.	By Inspector and a Committee annually, and by Inspector or his Assistant monthly.
Port-Glasgow . .	10	15	10	15	–	–	22	4	10 11 0	Widows, married couples, Inspector of parish of residence.	By Inspector four times a year, and once by deputation from Parochial Board.
Renfrew . . .	5	2	5	2	–	–	7	2	8 14 0	Mechanics, farmer, housekeepers.	Twice a year by Inspector beyond parish, and on an average six times a year in the parish.
	196	161	180	146	16	15	297				
COUNTY OF ROSS AND CROMARTY.									£ s. d.		
Alness . . .	3	3	3	3	–	–	5	2	6 16 10	Labourers.	Twice a year, and sometimes oftener, by the Inspector.
Contin . . .	1	2	1	2	–	–	2	3	5 9 0	Crofter.	Statutory visits by Inspector of Contin.
Edderton . . .	1	1	1	1	–	–	2	2	5 3 0	Agricultural labourers.	Half-yearly, and oftener if necessary.
Fearn	1	1	1	1	–	–	2	1	2 10 0	Relatives.	Do.
Kilmuir-Easter . .	1	4	1	4	–	–	5	2	5 16 10	Labourer, baker.	Visited twice a year, and sometimes oftener, by Inspector.
Kiltearn . . .	1	–	1	–	–	–	1	1	8 4 10	Not known.	By Inspector of parish of residence.
Kintail . . .	1	–	–	–	1	–	–	1	5 0 0	Pauper.	By Inspector and Medical Officer quarterly.
Knockbain . . .	2	2	1	1	1	1	3	2	4 15 0	Crofters, small farmers	Frequently by Inspector.
Lochalsh . . .	1	–	1	–	–	–	–	1	6 10 0	Crofter.	Twice at least by Inspector.

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	Boys.	Girls	Boys.	Girls.	Boys.	Girls.			£ s. d.		
Lochbroom . . .	5	6	4	6	1	–	10	2	4 0 0	Crofters, workpeople.	Statutory visits to non-resident; resident visited quarterly.
Rosemarkie . . .	–	1	–	–	–	1	1	1	2 9 6	Labourer.	Statutory visits by Inspector.
Rosskeen . . .	7	3	7	3	–	–	8	4	6 7 9	Labourers.	Twice a year, and sometimes oftener, by Inspector.
Stornoway . . .	6	4	6	4	–	–	10	3	3 19 0	Crofters.	Statutory visits by Inspector of parish of residence.
Tain	1	1	1	1	–	–	2	1	3 0 0	Grandmothers.	Half-yearly, and oftener as may be necessary.
Tarbat . . .	1	1	1	1	–	–	2	1	4 10 0	Out-door worker.	Statutory visits.
Urquhart . . .	1	1	1	1	–	–	2	1	4 10 0	Small farmer, spinster.	Visited by Inspector frequently.
Urray	1	1	1	1	–	–	2	1	4 12 0	Labourer.	Twice a year.
	34	31	31	29	3	2	57				
COUNTY OF ROXBURGH.									£ s. d.		
Ancrum . . .	1	1	1	1	–	–	2	1	12 5 0	Mill-worker, weaver.	By Inspector, and regularly reported by Inspector of parish of residence.
Cavers . . .	2	2	1	2	1	–	1	1	6 5 8	Baker, chimney-sweep.	Statutory visits by Inspector of parish of residence.
Hawick . . .	6	10	5	8	1	2	16	2	6 14 2	Spinner, stocking-maker, labourer.	Within parish quarterly; statutory visits in other parishes.
Jedburgh . . .	1	5	1	5	–	–	5	3	8 9 5	Mill-workers, etc.	Half-yearly by Inspector.
Kelso	3	3	1	2	2	1	4	2	5 9 2	Shoemaker, "keeping children only."	Statutory visits, and occasionally by Inspector.
Lilliesleaf . . .	1	2	1	2	–	–	3	1	8 3 0	Farm-servant, factory operatives.	Under charge of Inspector of parish of residence.

									£ s. d.		
Maxton . . .	1	–	1	–	–	–	1	1	6 10 0	Tailor.	By Inspector of parish of residence.
Smailholm . . .	1	–	1	–	–	–	1	1	8 6 0	Tailor.	By Inspector of parish of residence.
Southdean . . .	–	1	–	1	–	–	1	1	10 3 9	Widow.	Visited by Inspector of parish of residence.
Sprouston . . .	3	4	3	4	–	–	6	5	6 8 6	Fieldworker, "keeping children only."	By Inspector of parish of residence, and occasionally by Inspector.
Wilton . . .	4	1	4	1	–	–	2	3	8 8 6	Grandmother, female, no occupation, knitter.	By Inspector of parish of residence, and frequently by Inspector.
	23	29	19	26	4	3	42				
COUNTY OF SELKIRK.									£ s. d.		
Galashiels . . .	–	1	–	1	–	–	1	1	11 8 0	Laundress.	Under Inspector's care.
Selkirk . . .	2	–	2	–	–	–	2	1	6 10 0	Millworker, keeper of hens at a hen farm.	Not less than five or six times yearly.
Yarrow . . .	1	–	1	–	–	–	–	1	7 5 0	Widow.	By Inspector of parish of residence.
	3	1	3	1	–	–	3				
COUNTY OF STIRLING.									£ s. d.		
Alva . . .	4	1	4	1	–	–	4	2	10 0 0	Weavers.	Under care of Inspector.
Balfron . . .	2	2	2	2	–	–	4	2	9 3 0	Weavers, labourer.	Four times annually by Minister and Inspector.
Campsie . . .	6	4	6	4	–	–	8	2	9 0 0	Labourers, widows.	Statutory visits and reports from Inspectors of parishes of residence.
Denny . . .	9	4	8	4	1	–	10	2	6 7 0	Labourers, tailors, slaters, miners, engineman.	Statutory visits by Inspector of parish of residence.
Drymen . . .	1	–	1	–	–	–	–	1	13 0 0	Crofter.	By Inspector four or five times.
Dunipace . . .	3	2	3	2	–	–	5	3	5 0 0	Labourer.	Statutory visits.

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	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.			£ s. d.		
Falkirk	9	8	9	8	–	–	15	3	8 0 0	Farmer, yarn-dresser, labourers.	Statutory visits by Inspector of parish of residence, and in parish at other times.
Killearn	–	1	–	1	–	–	–	1	6 10 0	Housewife.	By Inspector of parish of residence, and reports quarterly.
Kilsyth	5	7	5	7	–	–	10	4	5 0 0	Domestic.	Statutory visits by Inspector of parish of residence.
Larbert	4	1	4	1	–	–	2	1	6 18 5	Tailor, joiner, farm-servant.	Statutory visits.
Polmont	3	3	3	3	–	–	2	1	6 8 8	Relatives.	Statutory visits by Inspector of parish of residence.
St Ninians	8	12	8	12	–	–	17	3	7 16 7	Majority boarded with relatives.	Half-yearly or oftener, as occasion may require, by Inspector.
Slamannan	1	3	1	3	–	–	3	2	7 11 6	Miners.	Visited quarterly.
Stirling	1	1	1	1	–	–	1	1	7 16 0	Widow, scavenger.	By Inspector of parish of residence, and reports.
	56	49	55	49	1	–	81				
COUNTY OF SUTHERLAND.									£ s. d.		
Clyne	1	1	1	1	–	–	2	1	6 0 0	Labourer, farmer.	Statutory visits by Inspector of parish of residence.
Farr	1	–	1	–	–	–	1	1	5 15 9	Crofter.	Three or four times a year.
Golspie	3	1	3	1	–	–	3	4	5 4 0	Cooper.	By Inspector of parish of residence.
Kildonan	–	1	–	1	–	–	1	1	4 0 0	Knitter.	Statutory visits.

									£ s. d.		
Tongue . . .	–	1	–	1	–	–	1	1	4 0 0	Railway guard.	Person with whom boarded "agreed to keep this girl and bring her up as his own child for sum above stated."
	5	4	5	4	–	–	8				
COUNTY OF WIGTOWN.									£ s. d.		
Kirkcolm . . .	1	1	1	1	–	–	2	1	8 3 0	Labourer, fisher.	Statutory visits.
Kirkinner . . .	2	2	2	–	–	2	4	1	5 4 0	Tailor, agricultural labourer.	Within parish twice annually, and sometimes oftener.
Kirkmaiden . .	2	3	2	3	–	–	3	2	6 11 6	Agricultural labourers.	Statutory visits, and in parish three to five times a year.
Kirkowan . . .	1	1	1	1	–	–	2	1	5 2 6	Farm-servant, crofter.	Statutory visits.
Leswalt . . .	6	4	6	4	–	–	9	3	5 17 0	Carter, forester, labourer.	Statutory visits, and by Inspector four times.
Luce, Old . . .	3	–	3	–	–	–	3	1	6 5 0	Labourers.	Twice a year by Inspector.
Mochrum . . .	2	1	2	1	–	–	2	1	7 14 0	Labourer.	Do.
Penninghame . .	2	2	2	2	–	–	3	2	6 3 0	Ostler, labourer, nurse.	Quarterly by Inspector.
Sorby	1	1	1	1	–	–	1	1	7 17 6	Out-door worker.	Statutory visits.
Stoneykirk . . .	10	7	10	7	–	–	16	3	7 10 0	Labourers, etc.	Do.
Stranraer . . .	4	3	4	3	–	–	7	3	4 18 0	Labourer and relatives, etc.	Do.
	34	25	34	23	–	2	52				

SUMMARY OF RETURNS.

COUNTY.	Total No. of Children Boarded out.		No. of such Children who are Orphans or Deserted.		No. of such Children who are not Orphans or Deserted.		No. of such Children at School.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Aberdeen	200	167	175	144	25	23	296
Argyll	31	20	31	19	–	1	43
Ayr	106	99	103	94	3	5	158
Banff	47	34	42	30	5	4	67
Berwick	19	11	18	11	1	–	26
Bute	12	9	10	6	2	3	13
Caithness	46	39	46	39	–	–	63
Clackmannan	20	16	20	12	–	4	33
Dumbarton	34	30	33	29	1	1	51
Dumfries	62	46	60	46	2	–	90
Edinburgh	379	327	265	247	114	80	605
Elgin	43	32	39	30	4	2	61
Fife	55	30	54	30	1	–	75
Forfar	160	116	150	113	10	3	249
Haddington	26	24	25	24	1	–	37
Inverness	60	52	41	42	19	10	84
Kincardine	28	22	25	20	3	2	39
Kirkcudbright	25	26	22	21	3	5	42
Lanark	606	573	563	528	43	45	997
Linlithgow	28	32	27	26	1	6	45
Nairn	3	3	3	3	–	–	5
Orkney and Shetland	7	3	6	3	1	–	6
Peebles	15	15	14	10	1	5	27
Perth	64	59	59	54	5	5	100
Renfrew	196	161	180	146	16	15	297
Ross and Cromarty	34	31	31	29	3	2	57
Roxburgh	23	29	19	26	4	3	42
Selkirk	3	1	3	1	–	–	3
Stirling	56	49	55	49	1	–	81
Sutherland	5	4	5	4	–	–	8
Wigtown	34	25	34	23	–	2	52
Total	2427	2085	2158	1859	269	226	3752

No. 2.—Report by General Superintendent of the Poor, Northern (Highland) District, for the Half-Year ended 31st March 1875.

Poor Law.

April 1875.

Sir,—In my general Report of 15th October last, I stated that I had, during the half-year ended 30th September 1874, visited the Inspectors of seventy-five parishes in the counties of Shetland, Orkney, Caithness, Sutherland, Ross, Inverness, Elgin, and Banff, and I have now the honour to report that I have, during the half-year ended 31st March, visited the Inspectors of seventy-two parishes in the counties of Banff, Elgin, Nairn, Inverness, Ross, and Sutherland, for the purpose of inquiring as to the administration of the Poor Law. As hitherto, a separate report as to each parish has been transmitted when such appeared to be necessary or desirable; and with few exceptions these reports have been favourable to the manner in which the business of the several Parochial Boards is conducted and attended to. Although I frequently find it expedient to repeat visits to parishes (to attend meetings of Parochial Boards, or for some other object), I have not hitherto reckoned such additional visits more than one in the course of any half-year.

Parishes visited.

Besides discharging my ordinary duties in the Northern District, I have, in the absence of the Visiting Officer on leave, been honoured by receiving instructions to discharge special duties in the southern counties of Edinburgh, Haddington, Roxburgh, Dumbarton, Renfrew, and Fife.

Undisputed accounts between parishes in cases of non-resident, but admitted paupers, continue, with rare exceptions, to be promptly attended to and paid. The minute of the Board of 19th March 1874 respecting these inter-parochial accounts, and the relative rules, have been of great advantage in reducing this portion of parochial business to a uniform and satisfactory system.

Inter-Parochial Accounts.

The poor rolls in all the parishes are regularly revised and adjusted in terms of the statute. Lists of the poor relieved during the year, with relative abstracts of the parochial accounts, which are usually audited to 14th May in each year, are very generally printed and circulated among the ratepayers, the practical effect of which must be beneficial in checking any irregularities. I only regret that the practice is not universally adopted.

Revision and Publication of Poor Roll.

Five years ago, I gave in my Report of April 1870 comparative statistics of the District, and refer to the tables which I then made, and which were printed in the Appendix to the 25th Report of the Board to Parliament.

Pauperism of District.

In 1865, when I entered on my duties in the North, there were in the six northern counties, 10,034 registered pauper cases, and there were on 1st January 1875, 10,090: there is, therefore, no material increase in the actual number of cases chargeable to the parishes. The ordinary expenditure on relief and management, however, has increased from £65,267 in 1865 to £78,498 last year. The estimated annual value of property in 1865 was about £624,000, and it may now I think be safely stated at above £900,000, —the burden, therefore, of the relief and management of the poor, will be less than it formerly was on the rateable value of property.

Poor Law. — Pauperism of District.

The following table shows the position of the Northern District, as now extended as regards pauperism, on the 1st of January 1875:—

No.	COUNTIES.	No. of Parishes.	Population in 1871.	Enumeration of Registered Poor, 1st January 1874.					Number of Dependants of Registered Poor.	Mothers of Illegitimate Children.		Poor belonging to other Parishes.		Number of Children 5 and under 14 years of age.	
				Resident in Parish.	Resident in other Parishes.	Relieved in a Poor-house.	Confined in Lunatic Asylum.	Total.		Mothers.	Children.	Number of Cases.	Dependants.	Five and Fourteen	Number known to be at School.
1	Banff .	23	60,691	1,158	416	4	87	1,665	972	102	193	301	301	660	556
2	Elgin .	19	43,516	855	235	34	51	1,175	494	26	45	260	212	390	306
3	Nairn .	4	8372	156	49	15	12	232	86	6	11	46	34	74	54
4	Inverness .	32	88,324	2,486	347	87	146	3,066	1,055	38	60	233	172	758	570
5	Ross .	33	82,093	2,409	427	74	130	3,040	1,161	34	54	263	165	777	621
6	Sutherland .	13	23,298	619	71	11	25	726	206	6	9	40	14	153	111
7	Caithness .	10	41,011	1,176	209	17	52	1,454	697	34	57	153	83	449	228
8	Orkney .	20	31,274	614	104	1	26	745	241	21	41	69	22	145	97
9	Shetland .	12	31,608	910	126	...	23	1,059	320	26	38	101	52	218	116
	Total	166	410,187	10,383	1,984	243	552	13,162	5,232	293	508	1,466	1,055	3,624	2,659

Poor Law.

Pauperism of District.

The following table gives a condensed view of the registered pauperism of my former District, as on 1st January for the last nine years :—

Year.	Inverness.	Ross.	Sutherland.	Caithness.	Orkney.	Shetland.	Total.
1867	3261	2928	809	1360	847	948	10,153
1868	3181	2937	791	1303	846	949	10,007
1869	3289	2977	774	1368	888	992	10,288
1870	3305	2944	774	1414	868	1033	10,338
1871	3246	2990	777	1416	833	1045	10,307
1872	3218	3072	779	1481	812	1056	10,418
1873	3223	3104	767	1516	809	1093	10,512
1874	3130	3036	733	1474	787	1073	10,233
1875	3066	3040	726	1454	745	1059	10,090
Average,	3213	3003	770	1420	826	1027	10,260

The following table gives a condensed view of the registered pauperism of my District, as extended for four years as at 1st January in each year :—

Year.	Banff.	Elgin.	Nairn.	Inverness.	Ross.	Sutherland.	Caithness.	Orkney	Shetland.	Total.
1872	1879	1338	250	3218	3072	779	1481	812	1056	13,885
1873	1799	1281	234	3223	3104	767	1516	809	1093	13,826
1874	1766	1242	238	3130	3036	733	1474	787	1073	13,479
1875	1665	1175	232	3066	3040	726	1454	745	1059	13,162
Average	1777	1259	238	3159	3063	751	1481	788	1070	13,588

Expenditure.

The total expenditure in my present District for the relief and management of the poor and for buildings during the year ended 14th May 1873 and 1874,* was as follows :—

No.	Counties.	Expenditure for Year to 14th May 1873.	Expenditure for Year to 14th May 1874.	Increase.	Decrease.
		£	£	£	£
1	Banff	18,576	18,065	...	511
2	Elgin	12,108	12,463	355	...
3	Nairn	2,523	2,613	90	...
4	Inverness	26,588	27,003	415	...
5	Ross and Cromarty . .	23,073	23,257	184	...
6	Sutherland	5,921	5,733	...	188
7	Caithness	11,730	12,289	559	...
8	Orkney	4,327	4,821	494	...
9	Shetland	5,251	5,395	144	...
	Total Ordinary Expenditure	110,097	111,639	1,542	...
	Additional on Buildings .	3,543	3,657	114	...
	Grand total	113,640	115,296	1,656	...

* In this table printed in last year's Report (App. A. page 2), the dates are given as 1873 and 1874, instead of 1872 and 1873.

Poor Law.

Women with illegitimate children.

The number of women chargeable because of having young illegitimate children in the nine Northern Counties in January 1874 was 356 with 609 illegitimate children. The corresponding numbers on the roll in January last were 293 women with 508 children. There has thus been a decrease of this class of paupers of 63 women and 101 children. The registered pauperism of the District being 13,162, the proportion of such cases is one in every 44 cases of registered poor.

Education.

In consequence of the passing of the Education Act, and the introduction of the Education Register, which has since been brought into use, I was induced to omit obtaining the information in January 1874, which I had had for five previous years, as to the number of pauper children of school age who were attending school. In my Report for the half-year ended 31st March 1874, I expressed the opinion that in consequence of the operation of the Education Act, I thought it probable that the percentage of children at school to the number of children chargeable by themselves or by their parents as paupers, and who were between the ages of 5 and 14, would be increased.

Having received Returns applicable to the 1st of January, I find that in the six Northern Counties, from which alone I had formerly information, the percentage has increased from 61 per cent. in 1873 to nearly 69 per cent. in 1875. In the three counties of Elgin, Nairn, and Banff, the percentage is 81, and for the whole of my present District, it appears that 73 per cent. of the children from 5 to 14 years of age are known to be attending some school.

Boarding out Pauper Children.

Mr. Tufnell's Report.

Mr. Henley's Report.

I have read with much interest Mr. Tufnell's observations on Mrs. Senior's Report on the subject of boarding out pauper children.

When Mr. Henley visited Scotland to inquire as to our boarding-out system, he was told among other things that, so far as the Northern District was concerned, we had almost no children in the poorhouses, unless such as were along with their parents; and I summed up my view on the boarding-out question, to the effect that *its success was dependent on inspection.* Let the inspection be thorough and frequent, the number of children of all kinds in each house not exceeding four, the nurses decent and industrious, and schools available, then the boarding-out system was and is in my opinion unquestionably better than any training which can be obtained in the ward of any poorhouse.

Mr. Tufnell (p. 27) observes as follows:—

Mr. Tufnell's Report.

'Scotland, which Mrs. Senior brings forward to support the boarding-out system, is an example to be avoided. Thirty years ago it was perhaps the least pauperized country in Europe. Since that time it has adopted the system of out-door relief, and Mr. Chadwick, the best living authority on this subject, says, in his paper on "The Jurisprudence of Local Administration:"—"In Scotland of all places, the system of out-door relief fosters reckless improvidence. Despite the most desperate efforts, it is a cancer eating into the productive power of the country."' Mr. Tuffnell goes on to say: 'In ten years, from 1864 to 1873, the orphans and deserted (children) have increased from 6587 to 7590, and the relief of the poor from £770,029 to £873,375, and the rate on the annual value of real property from £8, 5s. 2½d. to £9, 7s. 4d. Some efforts have been made to stem this increase by erecting workhouses; but Mr. Henley describes the children in them as occupying the same yards and day rooms as the adults, and, in the majority of instances, they are, when out of school, under pauper supervision.' And Mr. Tufnell continues:—'We well know what similar arrangements led to in England, and it is faint praise of the boarding-out system to say that it is preferable to such in-door relief. The workhouses, however, imperfectly as they are organized, have reduced the pauperism. The number of orphans and deserted in 1871 were 7931. I will compare this with the much-abused school system

in London, where the population which supplies the District and separate schools exceeds that of Scotland by about 100,000. Now, the whole number of pauper children in London, including all classes, is usually 8000; while in Scotland, the last return shows the orphans and deserted alone to be 7590,—and two years ago it was 7931. Mrs. Senior gives a table in her Report, which shows the number of orphans and deserted girls in the London schools as 1847, and doubling this number for boys, the whole number of orphan and deserted in London might fairly be put at 4000,—adding 300 to the boys, who always exceed girls,—against nearly double that number in the smaller population in Scotland. It is clear that there are nearly double the number of this class of children thrown on the rates in Scotland than in London. This painful result is obviously due to the boarding-out system. The only explanation that can be given of this extraordinary result is, that where boarding out is practised, the relatives of destitute children, who would otherwise keep them, throw them on the parish with the view of getting them back indirectly with a weekly payment. I have given below evidence to show that such is well known to be the case in Ireland.' Poor Law.

The figures quoted by Mr. Tufnell are correct, although there are two small clerical inaccuracies—£873,375, instead of £873,075, the total expenditure in 1873; and 7931, instead of 7939, orphans and deserted children in 1871. These are of no moment in the general question raised by Mr. Tufnell, and do not affect his argument, which is, that the increase of orphan and deserted children in Scotland is due to the boarding-out system. Observations on Mr. Tufnell's Report.

Mr. Tufnell says: '*Thirty years ago, Scotland was perhaps the least pauperized country in Europe; but since that time, it has adopted the system of out-door relief*'—and so on. System of out-door relief.

This statement indicates a want of information as to the history of the Poor Law in Scotland. It is well known that it was not thirty years ago, nor thrice thirty years ago, that the system of out-door relief was adopted in Scotland. The power of imposing a compulsory assessment for the relief of the poor was given by the Act 1579, cap. 74; and from that time until the passing of the Act of 1845, the Poor Law system in Scotland was essentially one of out-door relief. In 1845 there were not more than 6 poorhouses in existence; there are now 62; and though these are chiefly used for test and hospital cases, the ability of the Parochial Boards to offer indoor relief is far greater now than it was thirty years ago, or at any previous period.

It would be an interesting question to determine whether Mr. Tufnell had any good foundation for the assertion that Scotland was, thirty years ago, the least pauperized country in Europe; but assuming it to have been so, it is worth ascertaining what the actual state of matters was ten, twenty, thirty, and forty years ago, as compared with what it is now. Pauperism in Scotland.

The number of poor, excluding dependants—on the average of the ten years ending in 1817—was 44,199 in a population of 1,704,987—being 1 in 39·9 of the population. General Assembly Report, p. xiv.

The whole poor on the average of the three years 1835-6-7 was 79,429, being 1 in 29 of the population of 1831. (But in this number a certain proportion of dependants are said to be included.)

The Poor Law Amendment Act came into operation in the autumn of 1845, and on the 1st of February following, the number of poor on the roll was 69,432, or 1 in 38 of the population of 1841. 1st Report of Board of Supervision, p. xxiii.

In May 1855, the number of poor on the roll was 79,887, or 1 in 36 of the population of 1851.

In May 1865, the number of poor on the roll was 77,895, or 1 in 39 of the population of 1861. 10th Report, pp. xi. & xii.

In May 1874 (our last return), the number of poor on the roll was 68,428, or 1 in 49 of the population of 1871. 20th Report, p. xiii.

29th Report p. xvii. Poor Law.

It is thus clear that, although there have doubtless been fluctuations from time to time, both absolutely and relatively to the population, the pauperism of Scotland has decreased.

Observations on Mr. Tufnell's Report.

With regard to the alleged increase in the number of orphans and deserted children, the following table gives the numbers on the rolls during each year named since the passing of the Act of 1845:—

Year.	Number.	Ratio to population.
1847	4794	1 in 546
1848	6121	1 in 428
1850	7969	1 in 328
1855	8955	1 in 322
1864	6587	1 in 464
1873	7590	1 in 442
1874	7342	1 in 457

It thus appears that the ratio of orphan and deserted children to population was less in 1873–74 than it was in 1848, and that the number in 1872–3 and 1873–74, as compared with 1850 and 1855, show a large absolute decrease.

Pauper Orphans, &c., London, p. 27.

Mr. Tufnell says: 'The usual number of pauper children of all classes in London is 3000'—that is, I presume, the number on a given day, and he compares that number with the total number of orphans and deserted children relieved in Scotland during twelve months in 1863–64 and 1872–73; then putting the probable number of orphans and deserted children in London at 4000, and comparing that number with those relieved during these years he says, '*It is clear that there are nearly double the number of this class of children thrown on the rates in Scotland than in London, and this painful result is obviously due to the boarding-out system.*'

Pauper Orphans in Scotland and London.

It appears to me to be misleading to compare the number in any class of paupers relieved in Scotland during the currency of a year (which has been the principle of the returns in Scotland) with the number in the same class relieved in London on a given day (which is the principle of the returns in England), and it also appears to me that, even if it were true that only 4000 orphans and deserted children are on a given day chargeable to the poor-rates in London, there must be at least 4000 more who ought to be chargeable, and who ought to be looked after and cared for and educated, instead of being allowed to become 'waifs and strays and street arabs,' and pests to society.*

It will not, however, be uninteresting to inquire as to the cause of the

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* Since this Report was written, the following figures have been obtained:—

Orphan and deserted children chargeable in Scotland during the year ending 14th May 1875, ...	7579
Orphan and deserted children chargeable on 14th May 1875, ...	6093
Of whom there were orphans, ...	4254
" deserted children, ...	1839

It thus appears that the number of orphan and deserted children chargeable to Parochial Boards on one day in 1874–5 was only 6093, as compared with 7579, the number on the roll throughout the year. In a letter addressed by Mrs. Nassau Senior to the President of the Local Government Board with reference to Mr. Tufnell's Report (ordered by the House of Commons to be printed 20th April, 1875), the following return obtained from the Local Government Board is given:—(p. xi.)

'Number of orphan or other children relieved without their parents in the Metropolis on the 1st January and 1st July in the years 1873 and 1874:

'1873, 1st January, ...	7,849
" 1st July, ...	7,521
1874, 1st January, ...	7,679
" 1st July, ...	7,599'

It thus appears, while on the 14th May 1875, the total number of orphan and deserted children chargeable to Parochial Boards in Scotland amounted to 6093 only, the number chargeable on first July of the previous year to the London Unions was 7599.

rapid apparent increase of the numbers of orphans and deserted pauper children within two or three years after the passing of the Poor Law Amendment Act, when the number rose from 4794 in 1847 to 7969 in 1850 and to 8955 in 1855.

Poor Law.

Observations on Mr. Tufnell's Report.

In 1845, when the Poor Law Amendment Act came into operation, the persons who were then on the poor roll in the various parishes throughout Scotland were, as a rule, friendless, aged, helpless, or infirm, destitute persons. Orphans and deserted children, when chargeable, were provided for by being boarded with friends and relatives. The Poor Law (Scotland) Inquiry Commissioners stated—'That children *dependent upon parochial aid* were, generally speaking, well taken care of by the parties with whom they were boarded, being for the most part persons of respectable character.' Persons were on the roll who received merely the payment of their rents, and others received merely a contribution of meal. There was also a large class of poor persons who received small payments in times of sickness or destitution. I believe that orphans and deserted children were formerly received and adopted by friends and relations, who, when assessments came to be imposed, applied more readily for and received relief on account of such children,—at all events *education*, if nothing else. Before that time, however, a portion of the poor's fund (mostly raised by voluntary contributions) was in some parishes applied to providing education to children of the poor generally (but not necessarily either orphans or deserted), and in certain cases furnishing them in part also with clothing. The most insignificant alimentary allowances were given to paupers of every class, to orphans and deserted children, as well as others; and the main if not indeed the sole object of the statute, was to make better provision for the relief of the poor.

System of Poor Relief (Scotland). Education.

Report, p. xi.

General Assembly Report, p. xvi.

By the Schoolmaster's Act 43 Geo. III. c. 54, it was provided that the parochial schoolmaster should instruct *without charge* such poor children as were recommended by the minister and heritors, and a considerable number of children of persons who were poor (but not necessarily paupers) were under this provision educated gratuitously at the parish schools. In many cases it was not unusual, prior to 1845, to provide means of instruction to poor children, and although not then falling within the object of the poor's funds, a portion was frequently applied to this purpose. The average annual number of children educated by the parishes in Scotland was 7809, at a cost of about £2006, 14s. 8d. in the years 1835–6–7. But these children were not necessarily either pauper orphans or deserted. At that time (1835–36 37) there were only 238 assessed parishes, and the education of pauper children was not then regarded as a legitimate application of the poor's funds. On this subject the Poor Law Enquiry Commissioners remarked: 'It may seem surprising that any doubts should exist as to the legality of deducting a portion of the poor's funds to purposes of education —for the culture of the mind would appear to be as necessary where a destitute child is dependent on the parish for relief, as the supply of food and raiment for its body.' And they add that, 'It frequently happens that the means of education are afforded by the charity of private individuals, and in many *towns* the pauper children obtain admission to *free schools*.' 'In some parishes,' say they, 'the enactment of the statute 43 Geo. III. c. 54, sec. 18 is carried into effect, which requires the parochial schoolmaster "to teach such *poor children* of the parish as shall be recommended by the heritors and ministers at any parochial meeting." In other places this regulation may not have been enforced from a feeling of reluctance to impose this additional burden without some recompence, but in general the duty of teaching poor children was voluntarily and readily undertaken to a great extent by the *parochial schoolmasters*.' The Commissioners concluded by recommending '*that in each parish the Board of Managers should be required to defray from the funds provided for the relief of the poor the ex-*

General Assembly Report, p. xvi.

ib., p. xvii.

ib. p. xx.

p. xxxv.

Poor Law.

Poor Relief (Scotland).

Education.

penses of educating pauper children.' In their first Report (p. xv.) the Board of Supervision, in 1846, called attention to the efforts made by means of industrial schools to educate pauper children. In December 1853, the Board obtained the opinion of counsel on the subject of education. That opinion was issued along with a circular in February 1854, intimating that education would be regarded as a necessary adjunct of parochial relief, and in the following year the number of orphans and deserted children reached their highest. This may not have been a consequence of the action of the Board, and I note the fact merely as a significant coincidence. The first Return, which was obtained by the Board, of orphan and deserted children was for the year ended 14th May 1847. I have stated what I believe was the general practice throughout Scotland with regard to this class of cases prior to and at the time of the passing of the Poor Law Amendment Act, and I have no doubt that there were many such children who should have been chargeable in 1847 and 1848, but who were not so, having been previously adopted by some friend or relative of their deceased parents, and who were educated at the parochial school free of charge. In short, the full force of the provisions of the statute were not at first probably realized, and advantage would not at once be taken of the enactment made for the maintenance, care, and education of destitute pauper children whose parents were dead or had deserted them. At that time also (1847), assessments were only in the course of being imposed, and 322 parishes were as yet unassessed. The voluntary and charitable methods of management were then in force in all these unassessed parishes, and a large number of others were merely passing from the voluntary to the compulsory methods of raising funds for the relief of the poor. *In the course of two years the orphan and deserted children taken charge of by the parishes exceeded the number who are now relieved.* With two breaks in 1851 and 1854, when their numbers diminished, they continued to increase until 1855, when they reached the number of 8955, as already said. At that time (1855) the total number of poor relieved during the year was 100,560, and in that number the 8955 were included. There was relatively to the pauperism a greater number of such children in 1874 than in any one year, although the total pauperism was actually less in 1874 than it had been in 1847, arising possibly from the fact that the number of orphan children has a less tendency to fluctuate rapidly than any other class of paupers, for the reason that when an orphan is once admitted to the roll, the name will be retained for years until the age is reached when the child may be thought to be self-supporting, and fit to be sent out into the world, equipped by education and home-training to take part in the battle of life.

9th Report of 1854, App. (A.), p. 156.

2d Report, App. (B.), p. 210.

2d Report, App. (B.), p. 172.

29th Report, App. (B.), p. 286.

Education of Pauper Children.

If the system of poor relief in Scotland is to be censured because every encouragement has been and is given to induce Parochial Boards to deal with orphans and deserted children in a liberal and kindly spirit, standing as they do *in loco parentis* to such children, it can well afford to be so. This peculiar feature of Poor Law administration in Scotland has always been regarded as the one which reflects most credit on the administration. There was no point which the Poor Law Inquiry Commissioners urged with more force than they did the necessity of some statutory provision being made for the education of pauperized children. They said: 'Before concluding our Report, we wish to express our firm persuasion that all means for suppressing pauperism will prove insufficient unless accompanied by some measures for promoting education. The Scottish nation has hitherto had the character of being pre-eminently an educated people. We deeply regret to find from the evidence, that instead of an improvement having taken place in this respect, there is rather a deterioration. This fact is accounted for partly by the children being employed in manufactures at a very early age, and partly by the diminished scale of wages, owing to which parents are less able than formerly to pay the

Report, p. lxiv.

school fees. Whatever be the cause, the effects are greatly to be deplored. The evidence which we have received has led us to form a decided opinion, that one of the principal causes of pauperism in many parts of Scotland, *particularly in the Highlands* and *large towns*, is to be found in the imperfect education of the children of a large portion of the working-classes. We attach to this matter the highest importance, but we do not consider ourselves authorized to offer any special recommendation as to the education of those who are not actually paupers, from the doubt we entertain of the subject being within the scope of our commission.' Poor Law.

It may be that the views of the Commissioners have already been realized, and that we are now reaping the benefit of the liberal interpretation which has so long been given in Scotland to the statutory provision for the education and training of all pauper children wholly dependent on the public for support. It may certainly be doubted whether we should have had so great a reduction in the number of paupers, if all orphan and deserted pauper children had for the last thirty years been removed from home influences and familiarity with the struggles of life, and from the training and teaching of our parochial schools, to be shut up in poorhouses for ten years of a conscious existence, or until old enough to be sent out into the world, ignorant of all that is required to enable youth to cope with the vicissitudes and endure the hardships and bear the disappointments of actual life. In my humble judgment, there can be no possible doubt that the system pursued in Scotland is, as a matter of public policy, the best for the interests of the whole community. Effects of Education of Pauper Children.

Mr. Tufnell (p. 29) says: 'Of course, if a few enthusiastic ladies or clergymen make it their business to look after a few children boarded out in a small country village, where every resident is well known to them, they may keep everything in good order, and prevent abuse.' 'I don't doubt,' he adds, 'that at the Highworth and Swindon Union, where *twelve* ladies are employed in looking after 14 orphans, they may manage to keep things straight. But it seems to me ridiculous to argue from such cases, that the system would answer if adopted universally on a large scale, and when from London alone it would necessitate the finding lodgings for at least 5000 children.' At p. 27, Mr. Tufnell estimates the number of orphan and deserted pauper children in London at only 4000; but this is not perhaps of much moment, as the real question is, whether or not the thousands of orphan and deserted pauper children now supported and educated by the several London Poor Law Unions could be as well taken care of and looked after if scattered broadcast over the rural districts around London, as they are at present in the district pauper schools. I am not called upon to discuss the question as between the London district schools and the boarding-out system, which it is wished by some to introduce into England. I am, besides, not in a position to do so. I am only concerned in defending our own system, and while doing so, I have no desire to decry or criticise that of another country which happens to differ from it. I have already said that the boarding-out system of Scotland depends for its success on *inspection*, and for this the Poor Law arrangements of Scotland are well adapted. During the year ended 14th May 1874, as stated above, there were 7342 orphan and deserted pauper children in Scotland. There are 886 parishes or Poor Law divisions, each acting independently of the other, and in 304 of these parishes, *no such child* was chargeable; it was, therefore, only to 582 parishes that the above number of children belonged, giving an average of twelve children for each parish—not a great number of children for each of 582 responsible public officers to look after if the children were equally distributed. But 382 parishes had *six or a less number*, and 484 had *twelve or a less number*. There were only 98 parishes that had *more than twelve cases*, and to fifty of these parishes 4540 children were chargeable, and the greater portion (3600) were under Mr. Tufnell's Report. Boarding-out system. Inspection.

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the charge of only twenty parishes. But 2802 children, in the smaller parishes, were under the charge of 432 responsible inspectors, or an average to each of *six* pauper children.

It appears to me, on a consideration of the foregoing figures as well as from my own personal knowledge and observation, that we have in Scotland a *power* of inspection of the best official description, and we know that that power has been and is exercised systematically and with much earnestness, not more so in the larger parishes than in the smaller, where as often happens, the children are under the eye of the Inspector every day in school, and in church on Sundays, besides being visited frequently at their own homes; and it is obvious that by judicious arrangement that power is capable of being more widely utilized.

I must advert to a statement by Mr. Tufnell on page 27, in which he says that the expenditure for '*the relief of the poor increased from* £770,029 (*in* 1864) *to* £873,375 (*in* 1873), *and the rate on the annual value of real property from* £8, 5s. 2½d. *to* £9, 7s. 4d.'

Mr. Tufnell's Report. Expenditure. Rates. 28th Report p. xxiii.

These figures are quoted from the Twenty-eighth Report of the Board of Supervision to Parliament; but Mr. Tufnell must have failed to observe that these rates were calculated *not on the annual value of real property of the years referred to, but on that as returned in* 1843.

The following table of the rates per cent. of annual value of the expenditure—including cost of poorhouse buildings—is probably very near the truth:—

11th Report	for	1856,	page	xiii., . . .	£5	7	6¾	per cent.
13th	„	1860,	„	xi., ...	5	2	1¾	„
24th	„	1869,	„	xiii., ...	5	14	2¾	„
25th	„	1870,	„	xvi., ...	5	8	3	„
26th	„	1871,	„	xv., ...	5	3	1	„
27th	„	1872,	„	xvi., ...	4	18	0¼	„
28th	„	1873,	„	xix., ...	4	14	8¾	„
29th	„	1874,	„	xiv., ...	4	9	9½	„

These figures, except for 1874, were last year available to any person who took the trouble to consult the Reports of the Board.

Mr. Tufnell's Report, and Mr. Henley's Report. Poorhouses in Scotland.

It is unnecessary to pursue this matter farther—the rates, as well as the pauperism, have diminished since 1864.

After leaving it to be inferred that the poor-rate in Scotland had actually increased in ten years from £8, 5s. 2½d. to £9, 7s. 4d. per cent., Mr. Tufnell says: '*Some efforts have been made to stem this increase by erecting workhouses, but Mr. Henley describes the children in them as "occupying the same yards and day-rooms as the adults, and in the majority of instances, they are, when out of school, under pauper supervision;"*' and Mr. Tufnell continues: '*We all know what similar arrangements led to in England, and it is faint praise of the boarding-out system to say that it is preferable to such in-door relief. The workhouses, however, imperfectly as they are organized, have reduced the pauperism. The number of orphan and deserted children in* 1871 *were* 7931.'

Remarks. Mr. Tufnell's Report. Mr. Henley. Poorhouses.

Any one reading the above quotation would conclude that the poorhouses in Scotland were erected between 1864 and 1873, whereas fifty-two were in operation in 1864, and twelve others were in progress. Mr. Tufnell's quotation, moreover, does not fairly represent what Mr. Henley reported. By giving a portion of a sentence, Mr. Tufnell makes it appear that the objection which Mr. Henley took to the arrangements in some of the poorhouses in Scotland was of universal application. What Mr. Henley said was as follows:—

'In the sixty-two poorhouses in Scotland, the number of children

able to attend school in the half-year ending on the 30th June 1868 was 1413; of that number, 829 attended the poorhouse schools, and 584 went out to school.' And after paying a passing and well-deserved compliment to the poorhouses in Scotland, Mr. Henley continued as follows:—'I cannot altogether speak favourably of the provision for children in the poorhouses in Scotland. *Occasionally* the wards that were built for children have been taken from them and devoted to chronic lunatics—the consequence, I conclude, of the small number of children in the poorhouse. *In other cases*, the children occupy the same yards and day-rooms as the adults, and in the majority of instances, they are, when out of school, under pauper supervision; they too, often have access to the workshops and working houses of the paupers. The City and Barony of Glasgow and *others* are exceptions to this rule. In *one* modern poorhouse, I found the girls, who had been out to school during the day, sitting in the evening with the young women who were nursing their babies.'

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Mr. Henley reported, no doubt, what he found; it would, however, have been satisfactory if he had named the poorhouses in which he observed the arrangements to which he took exception,—as they might have been accidental, or capable of explanation. The meaning conveyed by Mr. Henley's Report *when quoted in full* is, I submit, very different from that which Mr. Tufnell draws from it.

It is hardly necessary to add, that the result of the boarding-out system has been to reduce to a minimum the number of children who are retained for more than a few weeks or months in poorhouses, and the Board are aware, moreover, that even of the children who are retained, a large proportion are educated at the public schools in their respective localities,—a system of which I entirely approve. But it is obvious that if orphan and deserted children had, as a rule, been lodged, maintained, and educated in our poorhouses, other and more stringent regulations than obtain, as matters stand at present, would have been rendered necessary.—I have the honour to be, Sir, your most obedient servant,

W. A. PETERKIN,
General Superintendent of Poor.

JOHN SKELTON, ESQ., *Secretary,*
Board of Supervision.

No. 3.—REPORT BY GENERAL SUPERINTENDENT OF THE POOR, SOUTHERN (HIGHLAND) DISTRICT, FOR THE HALF-YEAR ENDED 31ST MARCH 1875.

Lochgilphead, 1*st May* 1875.

SIR,—I have the honour to report that during the six months ended 31st March last, I visited 98 parishes in the counties of Argyll, Aberdeen, Bute, Forfar, Kincardine, and Perth.

The Board having thought proper to withdraw from my District the counties of Banff, Elgin, and Nairn, and to add them to the Northern District, they are no longer included in my return of pauperism.

The pauperism of the District on the 1st of January 1875 is stated in the tabulated return No. 1 and the comparison of it with that of the previous year is shown in the tabulated return No. 2. On the 1st of January 1874 there were 13,606 cases of pauperism, and of paupers, including dependants, 20,487. On the 1st of January 1875 there were 12,906 cases of pauperism, and of paupers with dependents, 19,302. The number of cases has thus been reduced within the year by 700 and the number of paupers

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with dependents by 1185. Of these paupers, the number of single women chargeable on account of illegitimate children was, on the 1st of January 1874, 451, and on the 1st of January 1875, 330, being a diminution of 121.

This continued diminution in the pauperism of the district, and that in the midst of one of the severest winters for a long time past experienced, is most satisfactory. It proves, I think, that sounder views regarding the proper administration of the Poor Law are steadily progressing. I heartily concur in the opinion expressed by the Board on the subject in its last (twenty-ninth) Annual Report, as follows:—'It (the gradual diminution in the number of persons receiving parochial relief) has arisen in a great measure from a more intelligent appreciation of their duties and responsibilities on the part of these bodies (*i.e.* Parochial Boards), from a more careful and stringent investigation of claims for relief, and from a more firm and extended use of the Poorhouse Test. We are of opinion that a considerable farther reduction in the number of persons supported by the poor-rate might still be safely and beneficially effected if the law were equally well administered in all the parishes of Scotland.' I have still on the out-door rolls 330 cases of single women chargeable on account of illegitimate children, and, if the rule of giving no out-door relief in such cases were steadily applied, the greater number of these would soon cease to be chargeable. The examination of the general registers of the parishes visited has satisfied me that about one-fourth, or nearly, of the cases still in receipt of out-door relief are not proper subjects for it,—that they are not cases which ought properly to be a burden on the public, but should be supported by their children and relatives. It has been my custom, as you are aware, so far as my time permitted, to bring such cases under the notice of the Parochial Boards in my reports on the different parishes visited. In a number of parishes the principles of Poor Law administration which I have endeavoured to inculcate have obtained attention, and the result in these parishes has been a large decrease of pauperism; but the Poor Law continues to be administered in a still larger number of parishes on the old lax system, with its inevitable result, namely, heavy burdens on the ratepayers and the diminution of the spirit of independence amongst the labouring classes. As an instance of what too often occurs let me quote an observation in the minute-book of a Parochial Board, on one of my recent reports in which I recommended that in several cases named, out-door relief should be withdrawn, and an order for the poorhouse substituted: 'The Parochial Board does not approve of punishing deserving poor for the neglect of their relatives.' This sounds very Christian-like and exceedingly humane and kind-hearted, and well-intentioned people applaud the sentiment and act upon it; but the result is to increase and perpetuate this neglect of the poor by their children and relatives. Such Parochial Boards ignore also the source from whence a considerable portion of the funds are taken, which they thus misapply. In assessed parishes all who are not recipients of parochial relief are liable to assessment for the support of the poor; and it too frequently happens that industrious men, with heavy family burdens to support, have to contribute towards the maintenance of paupers whose children and relatives are in far better circumstances than themselves. With reference to this so-called humane mode of working the Poor Law, let me here quote from an admirable sermon preached by Dr. Caird before the Social Science Congress in Glasgow: 'The most obvious example of the need of knowledge for the direction and guidance of religious and moral intentions is that which is derived from the exercise of our charitable feelings, in the relief of poverty and want. The simple dictate of benevolent feeling is directly to supply the wants of the poor and destitute, to succour the needy, feed the hungry, clothe the naked, and give shelter to the homeless. But a very little consideration teaches us that we cannot, in

any such rough and ready way, exhaust our duty to the poor, and that before we can do so, we must call in the aid of practical wisdom, of careful and diciplined observation and experiment. The conclusion has now fixed itself on the public mind, so as to be accepted by all but the most unreflecting, that random and unsystematic almsgiving is not only not a beneficent use of money, but a practice positively noxious and baneful to society. Nothing therefore can be more obvious, than that our benevolent feelings must, in order to achieve the good results to which they point, check their instinctive prompting and wait to see what intelligent observation and knowledge of the laws and relations of society determine as to the best and safest ways of helping the poor.' Poor Law.

Referring again to Table No. 2, it will be seen that the number of paupers in a poorhouse on the first of January 1874 was 1052, and on the 1st of January 1875, 938, being a diminution of 114. It will thus be seen that, though during the past year an offer of the poorhouse has been largely substituted for out-door relief, it has been rarely accepted, which proves I think pretty clearly that out-door relief in these cases was unnecessarily and improperly given. The number of parishes in my district having power to send paupers to an authorized poorhouse was on the 1st of January 1874, 194, and on the 1st of January 1875, 190, being a diminution of 4. The wisdom of these four parishes is on a par with that of the man who refuses to continue his fire insurance because his house has not been burnt down. I should wish to see every parish in the country possessed of the power to offer poorhouse relief. It is, Sir, as you are aware, my endeavour in reporting on the administration of the Poor Law in the different parishes visited, to inculcate sound principles of action regarding the kind of relief to be given in the different classes of cases submitted to Parochial Boards for decision. I have however for some time past been of opinion that the Board might give material aid to their officers in this respect by issuing a circular to all Parochial Boards, recommending for adoption a few general principles founded on our gathered experience. If the Inspectors of Poor were at the same time instructed to fix this circular within the cover of the minute-books for facility of reference and to direct the attention of Parochial Boards to any proposed departure from the spirit of the recommendations, these would soon come to have almost the force of law and would be the means of producing more uniform action throughout the country.

It has given me much gratification to learn that your attention has been of late directed to boarded-out pauper children; this important part of our Poor Law Administration has for some time past appeared to me capable of improvement. I look forward with confidence to the result of your Report, trusting thereby to obtain official means of keeping children boarded out within my district under my supervision. Such additional supervision on the part of your officers cannot be otherwise than beneficial to the large parishes which now employ Inspectors of their boarded-out children; and it is, I am satisfied, much needed for the smaller parishes. Boarded-out Children.

I append a few of the observations of the Inspectors of Poor in my District on the working of the poorhouse during the past year.—I have the honour to be, Sir, your obedient servant,

ALEXANDER CAMPBELL.

The Secretary, Board of Supervision.

Effects of Offer of Poorhouse to Women with Illegitimate Children.

1. 'In every case young women with illegitimate children are refused outdoor relief; therefore, there are none such on the books.'

2. 'We have had no trouble since we offered the poorhouse to mothers of

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illegitimate children, who in every case have refused to accept of poorhouse relief.'

3. 'Two years ago this parish got power to send paupers to the poorhouse. Since then, three women with illegitimate children have been struck off the roll, and those who have applied have been offered the poorhouse. None have as yet accepted it.'

4. 'No other than poorhouse relief has been offered to the mothers of illegitimate children during the last two years, which appears to have had a beneficial effect, as only two have accepted of the relief thus offered, and they only for a short time.'

5. 'One feature of the administration of the Poor Law in this parish has been the firmness with which the Board have refused out-door relief to the mothers of illegitimate children, and consequently there has been a marked decrease in such cases.'

6. 'We have no women getting relief for illegitimate children, because we give relief to them only in the poorhouse, and they don't like that.'

7. 'The Board resolved, in conformity with Mr. Campbell's views, to give no out-door relief to women with illegitimate children, and directed the Inspector to act accordingly. None of these cases have accepted the poorhouse.'

8. 'By strictly applying the Poorhouse Test to women with illegitimate children, you will see that we have no such paupers on our roll.'

9. 'This parish at present has not a single case of a woman getting relief on account of illegitimate children. This is attributable to having the power of sending them to the poorhouse, and which is always declined.'

10. 'According to Mr. Campbell's suggestion, when last here, as to how to deal with women having illegitimate children, the Board at Whitsunday last expunged from the roll two women whose cases you took notice of, both having a mixture of legitimate and illegitimate children. Of course, in compliance with your suggestion, they each got the offer of the poorhouse, of which they did not choose to avail themselves.'

Effect of Offer of Poorhouse to those who have Children or Relations who ought to support them.

11. 'The rate of asssessment for the current year is lower than for a good many years past. This result may be due to a more strict investigation of individual cases, old as well as new, offering the poorhouse in all doubtful cases, and acting less from merely sentimental motives or questions of expediency.'

12. 'Our interest in the poorhouse has tended in a very marked degree to check the growth of pauperism. It has been the means of reviving the spirit of self-dependence which was nearly dying out, and it prevents some persons from hastening to be poor in order to get on the roll of paupers before their time, as was once the case. I seldom or never have to refuse relief now. The poorhouse has also been the means of causing families to do more for the support of their poor parents, to prevent them from coming on the parish, and is thus preserving that filial affection which the Poor Law (in parishes without poorhouse accommodation) appeared to be rooting out.'

13. 'All applicants who are supposed to be able to support themselves, or whose near relatives can do so, are offered relief in the poorhouse. There have been a good many such cases in the course of the year. In every instance the applicants have refused to go, and the parish has been relieved.'

I.—STATE OF PAUPERISM OF SOUTHERN (HIGHLAND) DISTRICT AT 1ST JANUARY 1875.

COUNTY.	Population In 1871.	Total Number on Roll, 1st Jan. 1875.	Number receiving out-door Relief.	No. receiving out-door Relief in other Parishes.	Number in a Poor-house.	Number in a Lunatic Asylum.	Total No. of Paupers, including Dependants, 1st Jan. 1875.	Ratio Registered Poor Cases to Population.	Ratio Registered Poor and Dependants to Population.	Number of Women chargeable as Paupers because of Illegitimate Children.	Number of such Illegitimate Children.	Number of Registered Poor of other Parishes in Parish.	Number of Parishes having Accounts annually published.	Number of Parishes not having Accounts annually published.	Number of Parishes having power to send paupers to an authorized Poorhouse.	Number of Parishes having no power to send paupers to a Poorhouse.
								One in	One in							
Aberdeen	245,523	5,128	3,228	1077	404	419	8,259	47·8	29·7	189	374	1,090	74	8	65	17
Argyll	75,595	2,330	1,678	331	173	148	3,118	32·4	24·2	25	42	181	25	14	32	7
Bute	16,966	394	283	62	12	37	517	43·0	32·8	5	8	64	4	2	4	2
Dumbarton, 5 Parishes	12,452	192	117	41	9	25	272	64·8	45·7	...	...	45	2	3	4	1
Forfar, 32 Parishes	63,448	1,352	763	337	114	138	2,078	46·9	30·5	33	65	325	5	27	15	17
Kincardine, 13 Parishes	27,638	612	345	186	35	46	951	45·1	29·1	18	34	104	10	3	13	...
Perth	127,827	2,869	1,757	670	190	253	4,061	44·5	31·4	59	93	473	24	50	55	19
Stirling, 2 Parishes	1,996	29	17	9	1	2	46	68·8	43·3	1	1	3	...	2	2	...
TOTAL	571,445	12,906	8,188	2,713	938	1068	19,302	44·2	29·6	330	617	2,285	144	109	190	63

II.—PAUPERISM OF SOUTHERN (HIGHLAND) DISTRICT AT 1ST JANUARY 1875, AS COMPARED WITH 1ST JANUARY 1874.

County.	Population in 1871.	Number of Registered Poor.				Number of Registered Poor and Dependants.				Number of Registered Poor in a Poorhouse.				Number of single women chargeable on account of illegitimate children.				Number of Parishes having power to send to an Authorized Poorhouse.				Ratio Registered Poor cases to Population.		Ratio Registered Poor and Dependants, number to Population.	
		1st Jan. 1874	1st Jan. 1875.	Increase in some Parishes.	Decrease in others.	1st Jan. 1874.	1st Jan. 1875.	Increase in some Parishes.	Decrease in others.	1st Jan. 1874.	1st Jan. 1875.	Increase in some Parishes.	Decrease in others.	1st Jan. 1874.	1st Jan. 1875.	Increase in some Parishes.	Decrease in others.	1st Jan. 1874.	1st Jan. 1875.	Increase.	Decrease.	1st Jan. 1874. One in	1st Jan. 1875. One in	1st Jan. 1874. One in	1st Jan. 1875. One in
Aberdeen . .	245,523	5,395	5,128	57	324	8,760	8,259	145	646	495	404	17	108	243	189	14	68	68	65	...	3	45·5	47·8	28·2	29·7
Argyll . .	75,595	2,479	2,330	17	166	3,347	3,118	51	280	169	173	28	24	32	25	5	12	33	32	...	1	30·4	32·4	22·5	24·2
Bute . .	16,966	415	394	2	23	545	517	13	41	10	12	2	...	12	5	1	8	4	4	...	...	40·8	43·0	31·1	32·8
Dumbarton, 5 [Parishes	12,452	163	193	29	...	222	272	50	...	7	9	4	2	...	...	...	...	4	4	...	...	76·3	64·8	56·0	45·7
Forfar, 32 [Parishes	63,448	1,452	1,352	7	107	2,289	2,078	10	221	97	114	24	7	53	33	2	22	15	15	...	...	43·6	46·9	27·7	30·5
Kincardine, 13 [Parishes	27,638	669	612	1	58	1,034	951	10	93	61	35	2	28	26	18	2	10	13	13	...	...	41·3	45·1	26·7	29·1
Perth . .	127,827	2,999	2,869	28	158	4,237	4,061	95	271	212	190	22	44	84	59	6	31	55	55	...	...	42·6	44·5	30·1	31·4
Stirling, 2 [Parishes	1,996	34	29	1	6	53	46	4	11	1	1	...	...	1	1	...	...	2	2	...	...	58·7	68·8	37·6	43·3
Total	571,445	13,606	12,906	142	842	20,487	19,302	378	1,563	1,052	938	99	213	451	330	30	151	194	190	...	4	41·9	44·2	27·8	29·6
Net					700	. . .			1,185	. . . .			114	. . .			121	. . .			4	.		.	

No. 4.—General Report by the Visiting Officer of the Board for the Half-year ended 30th June 1875.

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The Secretary, Board of Supervision.

Edinburgh, July 1, 1875.

Sir,—During the past half-year I have been engaged in 100 ordinary visits to parishes, the inspection of 28 poorhouses, 2 special visits by your direction, and 2 special inquiries ordered by the Board.

Duties during the past Half-year.

The returns received from Inspectors of Poor on the 1st January show that during the year 1874 the pauperism of the Southern District has again diminished; the following table shows the total number of individuals chargeable on that day in each of the three years, 1873, 1874, and 1875:—

Evidence of diminishing Pauperism

Year.	Population in 1871.	Individuals chargeable.	Decrease.
1st Jan. 1873,	2,380,157	72,619	...
„ „ 1874,		68,456	4163
„ „ 1875,		66,494	1962

If then it may be assumed that a considerable increase of population has taken place since 1871, the result is such as to encourage the hope that some improvement has taken place in the local administration of the Poor Laws. Some such improvement may also be inferred from the decline in the number of single women with children supported by the ratepayers, which is shown in the following summary:—

and Illegitimacy.

Date.	Illegitimacy.			Decrease.
	Mothers.	Children.	Total.	
1st Jan. 1873,	1095	2113	3208	...
„ „ 1874,	956	1896	2852	356
„ „ 1875,	741	1453	2194	658

With three exceptions, viz. Ayrshire, Renfrewshire, and Forfarshire, all the counties of my District have maintained or improved their position. (See Diagram A, below.)

Poor Law.

Position of Pauperism in the Southern District as compared with the years 1873 and 1874.

Counties in the order of Population.	Population in 1871.	Ratio of Pauperism to Population at 1st January.		
		1875.	1874.	1873.
		One in	One in	One in
Lanark	787,005	37·5	37·3	36·9
Edinburgh	328,472	39·2	36·1	35·2
Ayr	200,908	30·1	30·2	27·9
Renfrew	195,305	34·2	35·8	34·2
Forfar (21 Parishes)	173,697	51·5	53·1	47·8
Fife	160,924	38·6	36·2	33·7
Stirling (22 Parishes)	91,884	32·9	32·9	32·8
Dumfries	74,842	29·1	27·6	25·8
Roxburgh	54,151	41·0	39·2	34·3
Dumbarton (7 Parishes)	48,644	34·4	33·7	31·2
Kirkcudbright	41,859	25·3	22·4	21·6
Linlithgow	41,394	34·1	32.5	29·8
Wigtown	38,830	22·1	18·3	17·3
Haddington	37,775	26·2	25·8	22·6
Berwick	36,382	26·8	25·9	21·8
Clackmannan	26,788	48·8	41·1	38·3
Selkirk	13,356	56.8	56·3	50·4
Peebles	12,254	34·5	33·3	32·4
Kincardine (7 Parishes)	9,230	22·0	21·0	19·4
Kinross	6,457	40·0	33·1	32·9
SOUTHERN DISTRICT	2,380,157	35·8	34·7	32·7

It is probable however that we have no real retrogression in the three counties above named, for the large towns of Forfarshire and Renfrewshire and the mining districts of Ayrshire increase their population with much greater rapidity than districts more purely agricultural.

Examples of effort on the part of Parishes to diminish their Pauperism. Alloa.

There have been some remarkable examples during the year 1874 of successful effort on the part of individual parishes to diminish their pauperism: thus, on 1st January 1873, the parish of Alloa maintained 243 paupers with 116 dependents, in all 359 persons or 1 in 28 of the population; the following year saw the number reduced to 315, while on the 1st January 1875 there were but 212 individuals, or 1 in 46·8 of the population,—a reduction which accounts in great part for the improved ratio now attained by the county of Clackmannan.

Kilbirnie.

The parish of Kilbirnie in Ayrshire by careful revision and judicious application of the Test has reduced the number of its poor from 202 in 1874 to 105 in 1875, in other words from 1 in 24·5 to only 1 in 47·1 of its population.

Mochrum.

Again, the Parochial Board of Mochrum in Wigtownshire at a meeting in June 1874, withdrew out-door relief from all single women with children who were fit for removal, and from persons who were believed to have children or other relatives who could support them. The result is that the ratio of pauperism to population has fallen from 1 in 15 in 1873 and 1 in 16·5 in 1874 to 1 in 19·4 in 1875. It may seem surprising that the effect of these stringent though wise measures is so little apparent, but it must not be forgotten that years of lax administration in a considerable district cannot be retrieved by a single revision of the roll in any one parish; glaring imposition may be detected, but long and patient inquiry by the Inspector coupled with some sacrifice of individual feeling on the part of

members of the Parochial Board must succeed the first spasmodic effort if the parish desires to attain a moderately respectable ratio. The county of Wigtown should probably be one of those districts which, while not greatly surpassing the mean of the southern counties, do not at least fall far short of this average; but I fear the time is still distant when I shall have the satisfaction of reporting to you that my opinion has been verified by facts. Considerable variations have however taken place in the pauperism of this county, which may best be appreciated in the diagram which I append. (Diagram B.) The rapidity with which the pauperism of Penninghame has been reduced led me in the autumn of 1874 to beg the Inspector to institute particular enquiries into the condition of every individual recently removed from the roll. I was under no apprehension as to the effect of the course which had been pursued by the Parochial Board, but I deemed it right to obtain the power of returning a conclusive answer to any of those declamatory denunciations which fall so readily from benevolent public speakers, or of those popular appeals with which persons who call themselves friends of the poor would prop a vicious system. A communication from Mr. Johnston, Inspector, has recently reached me in which he furnishes particulars of every case removed from the roll of Penninghame from 1871 to 1874 inclusive 'on the ground that the parties were not proper objects of relief.' In analysing the Table which he has framed (below, p. 78), he says, that of 48 individuals 'two joined their families in the United States; the relatives of three voluntarily undertook their support; one was removed to Ireland; six were struck off as having no legal claim whatever to relief; five were single women with twenty-two children, thirteen of whom were dependants; the remaining thirty-one were mostly aged persons with grown-up families able to support them. The last two classes were offered the poorhouse; all declined, and, as is shown in the last column of the return (below, p. 78), are now supported by their families. In no case, so far as I can learn, are the circumstances worse.' The Table to which Mr. Johnston refers fully bears out the statement which I have quoted above, and his return on the 1st January showed a pauperism still decreasing. It will no doubt be said that the population of Penninghame differs from that of the rest of the county, and those who believe this possess a consolation which I cannot share with them; for I must face the difficulty of accounting for the position of Stranraer, Inch, and Wigtown also, and I must afterwards show how it can be explained that those parishes, wherever they may be, whose boards adopt the simple rules which you urge on them, rapidly diminish the number of their poor, while those which persist in their opposition remain stationary or even retrograde. Thus I at least have no hesitation in assuming that a system of inquiry and administration similar to that adopted in Penninghame would produce in every parish of Wigtownshire and elsewhere similar results with equal benefit and safety. The rules in question have been called new; they are however as old as the Poor Law in their concrete form and in their principles a great deal older than any legislative enactment. That there may be no doubt as to what I have advised and shall continue to urge on all Parochial Boards, I here state briefly the mode in which, as I think, in-door relief should be administered:—1. No out-door relief whatever should be given to mothers of illegitimate children, whose sole cause of disability arises from the fact of their having such children and whose health may admit of their removal to the poorhouse; the same rule should be acted on in the case of widows who may fall into immoral habits after the death of their husbands. When a Parochial Board is led either by apprehension of the cost of maintaining a large family in the poorhouse or by any other reason to make an exception, much of the benefit derived from previous or subsequent firmness is sacrificed. 2. Deserted wives should almost invariably be tested by an offer of the poorhouse. It may be subject for con-

Poor Law.

Wigtownshire.

Penninghame.

General Rules as to Administration of Relief.

1. Single Women with Children.

2. Deserted Wives.

Poor Law.

3. Applicants having Families able to support them.

sideration how long in-door relief should be continued in their case but all experienced officials are agreed as to the course to be pursued in the first instance. 3. When applicants are known to have families able to support them an offer of in-door relief should invariably precede any correspondence with the children; and if it should be discovered that paupers already on the roll have such families, a date should be fixed by the Parochial Board (having regard to the residences of the children) and should be intimated to the pauper as that on which his out-door aliment will terminate. Thus, if the children are stated to be in America, three months might reasonably be allowed him for correspondence with them, or six months if they reside in the Australian colonies. But the Parochial Board should not be deterred by alleged ignorance of the addresses of children for it will usually be found that where the pauper is himself ignorant of his son's address, the other children at home or some other relatives or friends maintain correspondence with him. It is not now doubtful that numerous cases of pauperism burden our rolls in which parents, already well cared for by their children, solicit and obtain parochial relief. 4. A large number of persons in Scotland receive relief as paupers whose collateral relatives are well able to support them. In numerous instances it has been my duty to call the attention of Parochial Boards to the case of paupers whose brothers, uncles, nephews, etc., occupied comfortable or prosperous positions. I admit that every such example must be considered on its own merits, but I am fully persuaded that a judicious use of the poorhouse as a test in a large number of these cases would induce the relatives to perform the clear moral duty which devolves upon them; and therefore, in my opinion, Parochial Boards should resolve to withhold out-door relief in all such till it has been shown to their satisfaction that the relative believed to be able to support the pauper is already relieving the rates in some similar direction or is otherwise incapacitated.

4. Paupers having well-to-do collateral Relatives.

These are the leading principles which I think needful, and the example of Penninghame shows that the Boards which adopt them need not fear for the result. A single woman may enter the poorhouse with four or five children; still let them persevere and if they do so they may be assured that no similar applications will be made in their parishes; temporarily, they may be losers; but in the end, the rates, if not also the percentage of illegitimate births, will show that their firmness has been judicious. Again, an old couple may accept in-door relief and the Test in their case may appear to fail in producing from their children the needful assistance;—the sum for which those children then become liable is considerable and, if vigorous proceedings are instituted against them, they may speedily find it more to their advantage to support their parents out of the poorhouse than to defend themselves in a Court of Law.

Unanimity of Inspectors of Poor on the subject of the Test.

I have been struck with the great unanimity among the Inspectors of Poor on the subject of the Test, which is shown by the remarks extracted from their returns (below, p. 81). It must not be supposed that these remarks exhaust the favourable opinions of the Inspectors of my District, for many of the most experienced deem the principles on which I insist too firmly established to require farther discussion, and as little hesitate to follow them as to acquit themselves of any other portion of their daily duties.

It has been publicly said that economy is the object of the so-called 'new' views of Poor Law administration which have been advanced; but for myself I must disclaim any wish to reduce the rates one farthing at the expense of the really-proper objects of parochial relief. The rates will fall no doubt when they are no longer burdened by imposture; no doubt also, when impostors are removed, the allowances of the really destitute will rise; but my object in the first instance is only to remove the impostors. Hereafter, individual allowances may possibly, though not probably, demand attention.

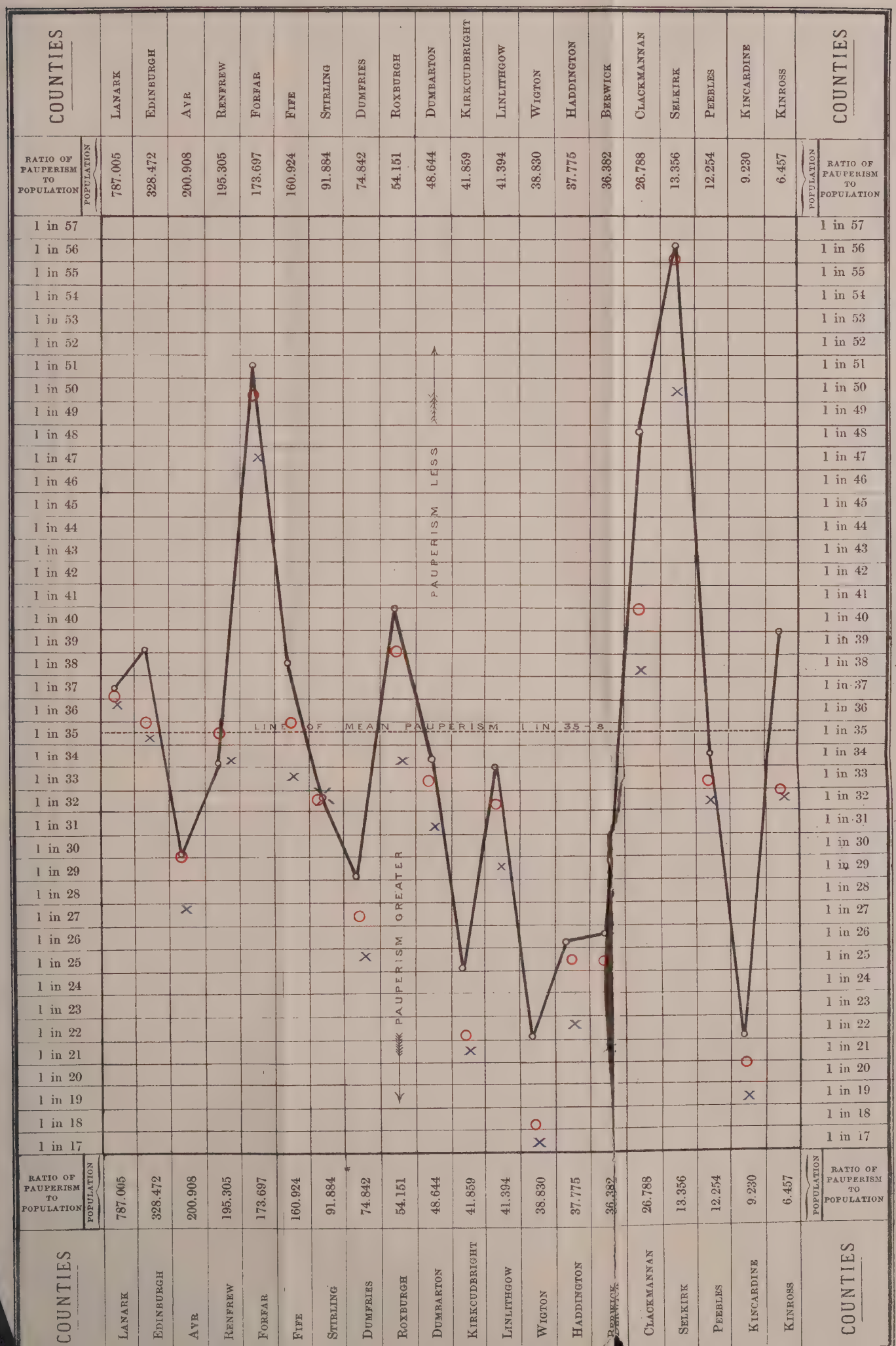
DIAGRAM

SHOWING THE VARIATIONS OF PAUPERISM IN THE

COUNTIES OF THE SOUTHERN DISTRICT

(PLACED IN THE ORDER OF THEIR POPULATIONS)

AS AT 1st JANUARY 1875



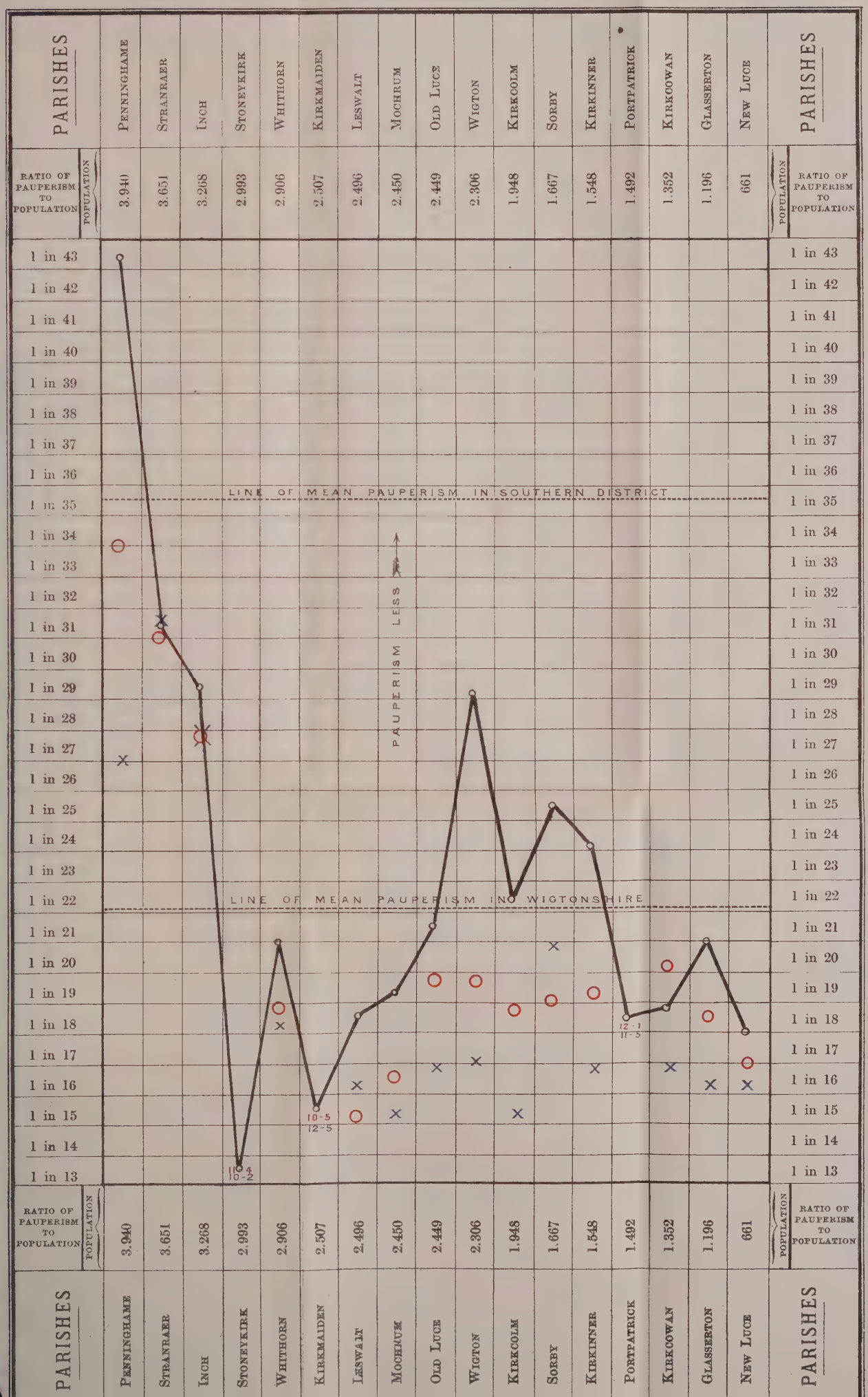
DIAGRAM

SHOWING THE VARIATIONS OF PAUPERISM IN THE

PARISHES OF WIGTONSHIRE

(PLACED IN THE ORDER OF THEIR POPULATIONS)

AS AT 1st JANUARY 1875



Poor Law.

Effect of the want of Poorhouse Accommodation in Ayrshire.

Position of Parishes having no Poorhouse.

In Ayrshire, eight parishes have no power to send paupers to a poorhouse, and in every instance the ratio of pauperism to population has increased in those parishes, as will be observed in the following table :—

Parish.	Ratio of Pauperism to Population at 1st January 1874.	Ratio of Pauperism to Population at 1st January 1875.
	One in	One in
Barr	16	14
Craigie	31	30·9
Dailly	22	17·1
Fenwick	37·6	32·9
Girvan	23·7	20.9
Loudoun	45·3	40·9
Stair	32	31·9
Straiton	23	21·2

Moreover, the single women with children, taken together, on the rolls of these parishes, are 1 in 6·6 of their whole pauperism and 1 in 156·7 of their population, whereas, in the rest of the county such cases are only 1 in 37·3 of the pauperism and 1 in 1150·8 of the population. These facts speak for themselves and would be even more remarkable if the other parishes of Ayrshire were consistent in their application of the Test. Thus, on the 1st January, Dalry, with a population of 10,885, had not a single case of illegitimacy, while Sorn, with a population of only 4032, supported five single women with thirteen illegitimate children ; and Stewarton, of nearly the same population, four single women with nine children. It seems hopeless to repeat that, when cases of this nature are invariably refused out-door relief, they cease to burden the rates; but I venture to think that, if the Board of Supervision could urge upon all parishes the general rules of management which have proved advantageous in practice, intelligent Inspectors would be enabled to contend with greater success against the penny-wise-pound-foolish policy which so extensively prevails.—I have the honour to be, Sir, your obedient servant,

MALCOLM M'NEILL,
Visiting Officer.

Poor Law. LIST of POOR removed from Penninghame out-door roll from 1871 to 1874 inclusive, showing their circumstances at date of removal and at end of 1874.

No. on Roll.	Circumstances when removed;	And at December 1874.	Years on Roll.	Age when Removed.
16	Fatuous. Keeping house to son earning £60 a-year. Two sons married. One daughter single.	Unchanged.	8	56
17	One son married; 25s. weekly. Two daughters domestics.	Unchanged.	26	64
18	Three sons and five daughters married. One son a tailor, with nine workmen.	Maintained by family till death in 1874.	13	82
22	Two boys over age, and one girl under.	Boys at trades.	12	43
26	Unmarried. One son and one daughter, grown up, and married. Son no family, 25s. weekly; son-in-law a tradesman.	Assisted by family.	26	62
39	Deserted wife. Two daughters of age.	Assisted by family.	15	39
45	Four sons married; one single, a baker, residing in family; also in family one daughter, with two illegitimate children, and one illegitimate son of another daughter.	Son assisting; daughter at service.	22	73
51	Unmarried. One son a cabinet-maker, married, no family. One grown-up daughter, with two illegitimate children, and one young girl in family; also a son, aged 14.	Earnings as washerwoman sufficient.	8	52
62	Three sons, four daughters, all of age.	Assisted by family.	8	49
64	One son married; 21s. weekly. No dependants.	Maintained by son.	26	86
67	Five sons married. One daughter, with one illegitimate child, married; and one daughter with two illegitimate children in family.	Resides with a son-in-law, family assisting.	25	70
68	Had five illegitimate children; two dead, two under age, one at service.	Field work; 9s. weekly.	14	43
80	Two sons and one daughter able to work.	Maintained by family.	17	50
84	Two sons; three daughters. Son in family earning 18s. weekly, and £200 or £300 in bank.	Maintained by family until death in 1872.	14	84

No. on Roll.	Circumstances when removed;	And at December 1874.	Years on Roll.	Age when Removed.
96	Two sons, three daughters, single ; one under age.	Family assist.	14	53
97	Deserted wife. One daughter just of age.	Husband dead, and remarried.	9	49
113	Resides with son-in-law ; 21s. weekly. Three sons married.	No change.	8	86
114	Two sons and one daughter married. Keeps house to youngest son.	Son married. Residing with son-in-law.	21	69
116	In 1861 she stated age as 66, instead of 52. Lived many years in family with only daughter who had been married, but no issue. In widowhood, daughter had seven illegitimate children. Pauper's husband residing in separate house, with 3s. 1d. weekly. For two years previous to removal from roll, pauper had 3s. 6d. extra weekly for taking charge of a fatuous patient.	Maintains herself as a washerwoman.	10	62
117	Daughter of preceding; seven illegitimate children.	Occasional field labour; but old habits not quite abandoned.	15	40
122	Two sons married; one single, a draper in England ; four daughters; one half-brother a large farmer in parish.	Maintained by family until death in 1874.	26	74
123	Four sons, five daughters. Support voluntarily undertaken by one of sons in army.	Unchanged.	25	73
143	Resides with two bachelor nephews, tenants of large farm.	Supported by nephews.	8	86
165	One son married, and two in America.	Joined sons in America.	7	67
167	Illegitimate, and reputed deserted mother found in Liverpool, and in comfortable circumstances.	Delicate boy, now maintained by mother.	13	13
180	Deserted wife. Two girls now of age.	Husband returned, and again left.	8	32
230	One daughter at service. Three illegitimate grandchildren in family.	Earns 3s. to 4s. weekly.	6	67

Poor Law.

No. on Roll.	Circumstances when removed;	And at December 1874.	Years on Roll.	Age when Removed.
236	Three sons, four daughters married. One illegitimate grandchild.	Assisted by family.	6	76
249	Two sons, tailors; and one son part-owner of sloop he commands; all married. One daughter cohabits with a tramp; her eldest child living with pauper.	Maintained by family.	7	76
250	Seven illegitimate children; two working with her at farm work.	No change.	4	36
251	One daughter married; one son single, in family.	Son married. Residing with daughter.	4	65
255	Two illegitimate children.	Washerwoman. Left off old habits.	4	34
263	Earning 6s. to 12s. weekly.	No change.	7	67
265	Seven sons, four daughters, and about 50 grandchildren, many of whom are men and women; several being married. Two single sons and one daughter in family.	Maintained by family.	4	75
268	Four illegitimate children; two dead; others grown up. One, a daughter, married; other, a son, aged 20, in family, earning 7s. as apprentice.	Working at farm work.	3	58
280	Earns 6s. to 8s. weekly. Son-in-law a gardener.	Since dead.	3	71
289	Deserted wife, in frail health, but a drunkard. Earns 2s. by sewing.	Husband, who lives with another woman in Leswalt, now assists.	5	55
314	Lame, but earning 10s. weekly. One daughter, 18.	Unchanged.	3	48
315	Family in America. Particulars unknown.	Gone to family.	4	62
320	One son in family, bad character, father of several illegitimate children by different mothers. One of the illegitimate children with pauper, who earns 9s. weekly.	Died in 1874.	3	67
324	Three sons, two daughters, grown up. Eldest daughter illegitimate. Pauper also illegitimate.	Assisted by family.	2	53

No. on Roll.	Circumstances when removed;	And at December 1874.	Years on Roll.	Age when Removed.
333	Six sons, one daughter, of age.	Assisted by family.	2	51
334	Two sons, one daughter, of age.	Remarried.	1	40
337	Two sons, one daughter, of age.	Assisted by family.	2	44
345	One son, one daughter; both single.	Self-supporting.	2	64
353	Delicate health. Deserted by father. Mother dead. Father discovered, and support undertaken.	Unchanged.	1	19
354	Wife and one child at home. Three sons, five daughters at service.	Maintained by family.	1	70
359	Deserted wife, without settlement.	Removed to Ireland.	1	50

County of Ayr.

1. 'I may state that no out-door relief is given to women with illegitimate children, deserted wives, parents with children able to support them, and persons of immoral character. These classes very seldom avail themselves of the poorhouse. The deserving poor are now receiving more liberal allowances.'

2. 'If the Poorhouse Test were applied to the paupers of this parish, I am of opinion that the number on the roll would be easily reduced one-third. During the past year, in two or three instances, the want of a poorhouse for this parish has been very apparent and troublesome to the Inspector as well as to the Board,—take the case noted in this return, a young woman about 34 years of age, strong and well, with six illegitimate children living.'

3. 'The offer of the poorhouse has in many cases been the means of checking the growth of pauperism, especially when there were some near relations who were able to give support.'

4. 'The Board rigidly adhere to Mr. M'Neill's recommendation to give relief to the mothers of illegitimate children only in the poorhouse, and not one of them has accepted. The Board also, in all proper cases, compel children to support their aged parents.'

5. 'Free use of the Poorhouse Test has been made in several cases with good results.'

6. 'The Board are in the meantime in communication with the directors of a Combination Poorhouse to have a number of billets allotted to this parish, and steps taken so far satisfactorily towards attaining the same.'

7. 'The Board applies the Poorhouse Test in any case where there is doubt of the pauper's inability to provide for himself.'

8. 'The Poorhouse Test is used in all doubtful cases, and notwithstanding the depression in mining districts compared with the two former years, there is no material increase in the number of poor in this parish.'

9. 'I am satisfied that in this parish the administration of the Poor Law under the Board and respective District Committees is carried out with

Poor Law — the strictest possible economy, and that in almost all cases of doubt and illegitimacy, the Poorhouse Test is adopted.'

10. 'We make a strict investigation in all applications for relief as to the applicant's ability to support himself, and if there is any doubt as to his own ability, or if there are relations legally liable to assist, and who refuse to do so, we, in such cases, offer relief in the poorhouse.'

11. 'This parish has not the power to send paupers to any authorized poorhouse, but is at present in correspondence as to joining a Combination Poorhouse.'

12. 'The Poorhouse Test is generally applied in cases to which there is any doubt attached, with good effect.'

13. 'Since Mr. M'Neill's last visit, our Board has ceased to give out-door relief to women with illegitimate children, and has struck off the roll all those whose families are able to support them. It will be seen from the return that there has been a great decrease on our poor roll.'

14. 'We apply the Poorhouse Test almost regularly to persons whose children and friends should support them, and to women with illegitimate children, and also to persons of dissipated habits. We very often, but not so often as we should, apply the Test to deserted wives. There is a considerable improvement in this parish within the last four years in the decrease of pauperism. At 14th May 1871, the number of paupers chargeable to the parish was 630, having 503 dependants; from this return you will observe the numbers are 393 and 248 respectively. There are only two ways in my opinion of checking the growth of pauperism in a parish,—first, a careful investigation into the facts connected with every application for relief; and, second, a steady and consistent application of the Poorhouse Test in all cases belonging to the class of paupers referred to above. The first depends upon the Inspector, the second upon the Parochial Board.'

15. 'The number of poor on the roll has been reduced within the last two years from nearly 50 to less than 30 at the present time by death, but more especially by the Poorhouse Test being applied in every case where friends are able although not legally bound to maintain their relatives. The Test is also applied generally in every case to women with illegitimate children.'

16. 'This parish had the privilege of sending paupers to the poorhouse for a year, which expired 8th March 1874. Several persons having been offered admission to the poorhouse, declined to go, were struck off the roll, and have been since self supporting.'

17. 'There was formerly a great number of women with illegitimate children chargeable to this parish. The Board and their committee were afraid to send them to the poorhouse for fear of expense. Acting on my advice, they now give no out-door relief to women whose *sole* cause of chargeability is illegitimate children, the consequence is that there *is not one* now chargeable from that cause. Deserted wives, as a rule, are now offered relief only in the poorhouse; the result is, that there is now scarcely such a thing as desertion. Of late a number whose families should be able to support them have been offered the poorhouse, and they for the most part have declined, and consequently are not now chargeable.'

18. 'The Board is still continuing to apply the Poorhouse Test, and with the most satisfactory results.'

19. 'Six cases of women with illegitimate children have been struck off the roll during the year,—the other five cases remaining on the roll, being exceptional cases, which the Board did not think fit to offer the poorhouse to.'

20. 'If the Parochial Board had power to apply the Poorhouse Test, I think the number on the roll could be reduced.'

21. 'The Poorhouse Test is pretty stringently applied, our accommodation at present being fully taken up.'

22. 'If we had the Poorhouse Test, it would no doubt improve matters somewhat.' Poor Law.

23. 'The Poorhouse Test is the principal check on the growth of pauperism.'

County of Berwick.

24. 'Our roll has not been so low during the last 18 years. Each case is strictly investigated before admission, but the Board feels the want of the Poorhouse Test in various ways. For instance, we had two applications some time ago from parties whose settlements were found to be in parishes with poorhouses, to which I was instructed to send them. This offer was indignantly refused, and the consequence is they will still struggle on until they acquire a settlement in this parish, where they expect to be able to obtain relief on their own terms, and it seems to be the opinion of our Board that the Poorhouse Test would have a most salutory tendency to diminish the number of applications as well as to lead to the cultivation of more provident habits among the labouring classes, and thus tend to uphold the national character for independence.'

25. 'The Parochial Board of this parish have purchased three shares in the ——— Combination Poorhouse, which is expected to act as a test, and will thus prevent many from applying for admission to the poor's roll, and also will in a short time be the means of getting some removed from the roll.'

26. 'The inspector is daily more and more convinced of the desirability, not to say necessity, of the poorhouse system being put in force.'

27. 'The Board have acquired three shares in the ——— Combination Poorhouse, and at last revision of the roll the Test was applied where it was thought applicable. Since the meeting, a woman who has led a wandering life for about twenty years, and who, with her numerous family, has been repeatedly chargeable to this parish, applied for relief. I gave her a written offer to the poorhouse, but she refused to enter.'

County of Clackmannan.

28. 'The rigid adherence to the application of the Poorhouse Test in almost every case of deserted wives, and of young women with illegitimate children, has almost extinguished those classes of pauperism in the parish. Those cases also where the applicants have relatives legally bound to support them, are kept in check by the same means. An effort is being made to carry out your suggestion in regard to paupers having well-to-do collateral relatives, by also testing such cases, and although it has not yet been generally adopted, I am hopeful it soon will be.'

County of Dumbarton.

29. 'A judicious application of the Poorhouse Test. On 1st January 1871, there were on the roll 160 paupers, with 135 dependants. At the present time there are 120, with 61 dependants.'

30. 'Since the date of my last return, pauperism in this parish is on the decrease, and I am of opinion that the decrease next year will be greater, seeing that we have now the liberty to send our paupers to the poorhouse, or trying it as a test.'

31. 'The Poorhouse Test is applied pretty strictly by the Managing Committee of this parish, which has the effect of keeping down pauperism.'

32. 'A general offer of poorhouse relief only to the improvident class of applicants, to those having illegitimate children, as also to those who have relatives able and legally entitled to support them, has done much in this parish to check the growth of pauperism.'

Poor Law.

County of Dumfries.

33. 'Since it has become generally known that all women with illegitimate children making application for relief would be offered the poorhouse, I have not had such an application during the last twelve months. The last one who accepted the poorhouse only remained six days until she discharged herself.'

34. 'In a number of cases relief was offered in the poorhouse, but not accepted.'

35. 'At the general meeting of the Board, held on 14th November 1874, all cases of women having illegitimate children were struck off the roll of paupers, besides others to whom the Poorhouse Test was applied, as suggested by Mr. M'Neill, Visiting Officer.'

36. 'The poorhouse is used as a test, and I have no doubt keeps a number from applying.'

37. 'At the May meeting of the Board I mentioned that I received this return annually,—that I would feel it my duty to return several cases which ought not to be on the roll, or which at least should be tested by the poorhouse. All but three were offered the poorhouse, which was not accepted. The three cases were adjourned for more complete information. This I duly furnished at the November meeting, and backed by your Reports to the neighbouring parishes, the Board had no alternative but to strike them off. Pauperism in this parish has consequently been reduced 30 per cent. The birth register for 1874 has not one illegitimate birth, a result, I have no doubt, of the stringency with which the Board carries out the rule of giving in-door relief only in these cases.'

38. 'The Poorhouse Test is the principal check upon pauperism, but it is not so efficacious as it might be if applied more stringently.'

39. 'The Poorhouse Test has been applied since November last, and has been the means of checking the growth of pauperism very much in this parish.'

40. 'The only check to pauperism that has been adopted by this parish is the right to four billets in the poorhouse. The cost is £10, 8s. yearly, and it is a great saving to the parish and a great relief to the Inspector.'

41. 'The rule that no relief out of the poorhouse be given to women in respect of illegitimate children, is acted upon and saves the parish.'

County of Edinburgh.

42. 'At the last general meeting of the Parochial Board on 16th November 1874, the alternative of being sent to the poorhouse or struck off the roll was offered to three paupers whose relatives were believed to be able to support them. In all the cases they refused the offer of the poorhouse, and are now being supported by their relatives and their own exertions without parochial relief.'

43. 'With a view to check the growth of pauperism in this parish, young women who become chargeable on account of having illegitimate children are almost invariably offered the poorhouse. In other cases, where we have any suspicion of idleness or intemperance, we generally apply the Poorhouse Test.'

44. 'A pretty rigid application of the Poorhouse Test has been the means of diminishing our roll.'

45. 'The number of paupers on the roll is smaller than it has been since 1845. For this, the poorhouse deserves the credit.'

46. 'There are three classes of applicants who are invariably refused outdoor relief, viz. deserted wives, women with illegitimate children, and persons of intemperate habits.'

47. 'The paupers on the roll continue to decrease,—ample poorhouse accommodation and an efficient labour test have greatly contributed to this.'

48. 'The Poorhouse Test is judiciously applied.'

49. 'The circumstances of all applicants for out-door relief are thoroughly inquired into, and where any doubts exist, the Poorhouse Test is invariably applied. No money is given to vagrants, tramps, or mothers of illegitimate children,—the applications of such are very few indeed.'

50. 'This Board never give out-door relief to the mothers of illegitimate children, and where any applicants for relief have friends who are by law bound to support them, the Board invariably insist on them doing so.'

County of Fife.

51. 'The Poorhouse Test is applied in all doubtful and unworthy cases, and relations liable and able are made to repay advances given to their friends. Women with illegitimate children are granted relief in the poorhouse only. We have none such at present.'

52. 'The Poorhouse Test has given a check to claims for illegitimate children.'

53. 'The Poorhouse Test is the only help we have in checking pauperism, and the poorhouse is offered where there are relatives that can assist.'

54. 'It will be gratifying to Mr. M'Neill to learn that, by following his advice in offering in-door relief in doubtful cases, and in others where relatives were considered able to support, no fewer than *fifteen* have ceased to be chargeable by this means within the past two years, the period within which the Test has been systematically applied. The Inspector has also, in the exercise of his authority, in three several cases offered in-door relief to applicants, and in each case the fact of the application only had to be reported to the Board, the names appearing only in the minute-book and the book of applications.'

55. 'The Poorhouse Test is applied to those who, though legally entitled to relief, are undeserving of it. The Test, however, is never applied in an unjust or oppressive way.'

56. 'The Parochial Board is making the children support their parents when able to do so, and the poorhouse is offered. Our parish is at present in a most satisfactory condition.'

57. 'The Poorhouse Test is used in many cases.'

58. 'The principal thing done to check the growth of pauperism in this parish is to give the mothers of illegitimate children, when they apply for relief, the option of going to the poorhouse, which in many cases is not accepted, as they rather prefer, when they are able-bodied, to provide for themselves and children.'

59. 'The rate of pauperism must, I think, be ever here proportionately large. However, during the past year, I have rigidly applied the Poorhouse Test, and have made strenuous endeavours to compel those legally bound either to maintain or assist in maintaining their relatives. By these means, I am not without hope of being able farther to reduce the poor roll.'

60. 'A bed is rented in the poorhouse to be ready as a test in cases of doubtful applications made against the parish.'

61. 'Relatives liable are made to repay advances to those of their relations who become chargeable as paupers, and the Poorhouse Test is also applied.'

62. 'When I entered into office as Inspector of Poor for this parish, the number of registered poor was 45. Seeing the state of the roll, I prevailed on the Parochial Board to instruct me to apply for poorhouse accommodation under section 65, and to get the sanction of the Board of Supervision thereto, and it has had the effect of reducing the roll of registered poor to its present state (30).'

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County of Forfar.

63. 'Of late years pauperism has been much diminished in this parish by refusing out-door relief to women having illegitimate children, and by applying the Poorhouse Test in all doubtful cases, and in cases where relatives are able to support.'

64. 'To check the growth of pauperism, the Board pays £6, 10s. yearly for the privilege of using a poorhouse.'

65. 'Applicants considered undeserving are offered relief in the poorhouse.'

66. 'The only checks used by the Parochial Board of this parish to prevent the increase of pauperism are the Poorhouse Test and compelling relatives, if at all able, to support their connections.'

67. 'The antipathy to the poorhouse is not so strong on the part of aged decent poor who have no relatives. On the part of the improvident poor, the antipathy is as strong as ever; but for the drunken poor, no other relief should be given.'

68. 'Pauperism in this parish is at present remarkably low, there being only 17 cases and 6 dependants in a population of nearly 3000. When I became Inspector four years ago, there were 45 cases (not reckoning dependants) on the roll. To particular inquiry into the condition of the paupers and the circumstances of their families is to be attributed a good proportion of the decrease. During my experience as Inspector, not one of those previously on the roll who have been offered in-door relief by the Parochial Board have accepted it; on the contrary, they have maintained themselves or have been maintained as well as before.'

69. 'I find that having a right to use the poorhouse for our paupers acts as a check on the growth of pauperism.'

County of Haddington.

70. 'A moderate application of the Poorhouse Test has, in my opinion, done good in checking the growth of pauperism in this parish.'

71. 'The Poorhouse Test is applied in doubtful cases.'

72. 'In doubtful cases the applicant gets the offer of the poorhouse, which is invariably declined.'

73. 'The Poorhouse Test is strictly enforced in this parish; it has done more to check the growth of pauperism than any other means hitherto devised, especially as regards the mothers of illegitimate children.'

74. 'We are very particular in applying the Poorhouse Test wherever we see occasion for it.'

75. 'A strict application of the Poorhouse Test has got rid of all women chargeable to parish on account of illegitimate children.'

76. 'The Poorhouse Test is the only check used.'

County of Kincardine.

77. 'The Poorhouse Test has been applied with benefit in enforcing self-sustaining habits, particularly in cases of illegitimacy.'

78. 'As a rule this Board applies the Poorhouse Test to all applicants who are not considered deserving poor.'

79. 'The Poorhouse Test has been more resorted to than formerly, which has been the means of several paupers being struck off the roll, and also of preventing applicants for relief from being put on it, whereby the number on the roll has been reduced and the expenditure kept down.'

County of Kinross.

80. 'Since last year's return, authority has been obtained to send paupers to a poorhouse. Cases are carefully inquired into as they occur, and doubtful cases are tested by the offer of in-door relief.'

County of Kirkcudbright.

81. 'The only action taken by the Parochial Board to check the growth of pauperism is a thorough search into every case of application for parochial relief, and inquiry as to whether the relatives of the applicant are in a position to afford him support. All women applying for relief because of illegitimate children are invariably supplied with a ticket of admission to the poorhouse.'

82. 'Your recommendation on the occasion of your last visit as to applying the Poorhouse Test has been attended to.'

83. 'Since the strict application of the Poorhouse Test in all cases of illegitimacy, the applications on that account are this year *nil*.'

84. 'The Poorhouse Test has been applied in all cases of illegitimacy for the last year at least. There are six names on the roll more than the return shows; these have refused relief in the poorhouse, and will be struck off the roll at the meeting in February.'

85. 'As regards illegitimacy, the Poorhouse Test has been applied with marked effect, as may be observed by a comparison of this with the previous return. It may be a harsh measure to the children, who, in many cases, must thereby suffer and probably die, but there can be no doubt of the beneficial effect of the Test as a check to the growth of pauperism.'

86. 'The poorhouse is offered when any doubtful case arises, which has a salutary effect in keeping down expenses. During the past year the Inspector has had no complaints from the paupers of inadequate relief.'

87. 'I consider the want of the Poorhouse Test a loss to the parish.'

88. 'During the past year all women with illegitimate children have been struck off the roll. The parish has also during the past year secured three billets in a poorhouse. Seven applicants have been offered the poorhouse, and two of the seven accepted the offer, but none of them went into the poorhouse.'

89. 'The Poorhouse Test has, with one exception, cleared our roll of all mothers of illegitimate children, and the single case is exceptional.'

90. 'The Parochial Board of this parish still adheres to its resolution to grant no out-door relief to women with illegitimate children, and it is very satisfactory to find that it is supported in this resolution by the Board of Supervision, who, on 13th November last refused the application of A —— B —— for out-door relief for herself and two illegitimate children; she refuses to go to the poorhouse, and, along with her relatives, is maintaining her children without parochial relief.'

County of Lanark.

91. 'We apply the Poorhouse Test in cases where the committee or Parochial Board think such is necessary.'

92. 'Pauperism was sensibly checked in this parish by berths having been procured in a poorhouse, and its benefit continues to be felt.'

93. 'The roll of paupers has not been increased any during the last year by cases of illegitimacy, all such having been offered the poorhouse.'

94. 'The Poorhouse Test is not resorted to except in very doubtful cases. I think, however, it would have a tendency to reduce the roll were it applied more generally, and in every case of women chargeable in conse-

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quence of having illegitimate children. The propriety of this procedure has been frequently suggested to the Board.'

95. 'Strict investigation is made into each case upon application, and during the period while chargeable, and when there is the slightest reason to suspect an attempt at imposition in any way by the applicant or pauper, the Poorhouse Test is at once applied. This is found to be of great service. In all cases of desertion or where women apply solely because they have young illegitimate children, in-door relief only is allowed.'

96. 'The Poorhouse Test has of late been more applied to paupers by the Parochial Board, and the consequence is that pauperism is declining in this parish.'

97. 'The use of the poorhouse as a test is still checking the growth of pauperism in this parish.'

98. 'This Board does all in its power to check the growth of pauperism by applying the Poorhouse Test.'

99. 'Deserted wives and mothers of illegitimate children are invariably offered admission to the poorhouse.'

100. 'The Board is now making a larger use of the poorhouse as a test, which seems to have a beneficial effect especially with deserted wives.'

101. 'I am of opinion that our Board should make more use of the poorhouse than they do at present; by offering admission, the list of paupers would be reduced.'

County of Linlithgow.

102. 'The Parochial Board generally offer the poorhouse in any case they think advisable, as a check upon the growth of pauperism.'

103. 'Nothing particular is required for this parish as a check except the test of the poorhouse.'

104. 'The Poorhouse Test has been applied with good effect in a number of cases. There are twelve paupers less on the roll than at this time last year.'

County of Renfrew.

105. 'Nothing special is done in this parish to check the growth of pauperism, except that the poorhouse is used as a test, and the relatives of applicants who are liable are looked after and are made to contribute towards their maintenance.'

106. 'All women who have illegitimate children are tested with the poorhouse, and this is the means of reducing the applications.'

107. 'The Parochial Board make it a rule to give no out-door relief to women with illegitimate children; they also are very particular and cautious in dealing with deserted women, seldom granting out-door relief. If relatives of paupers are able and legally bound, they are summoned, and where paupers have relatives who are able, but only morally bound, they grant only in-door relief.'

108. 'The Board has made a considerable reduction in the number of paupers since you visited me in November last, in so far as the testing of fourteen with the offer of the poorhouse; none of these accepted the offer. The aliment of five on the roll was reduced, and two of those who were offered the poorhouse were readmitted on the registered roll for out-door relief.'

County of Roxburgh.

109. 'The Board has decided to apply the Poorhouse Test more stringently in future.'

110. 'No other checks except the application of the Poorhouse Test, and careful inquiry into each case as it occurs.' Poor Law

111. 'The chief thing done to check the growth of pauperism is a judicious use of the Poorhouse Test.'

112. 'In cases where doubt arises as to the granting of out-door relief, maintenance in the poorhouse is offered as a test and safeguard. There is a diminution in the number of paupers on the roll.'

113. 'In May last, you drew the attention of my Board to four cases on our roll. At the first meeting of the Board, relief was discontinued to two of these paupers. The children of the third pauper, to whom I was instructed to write that my Board would hold them liable for all advances from the date of my letter, at once made arrangements for supporting their mother. The fourth case, which is, indeed, somewhat peculiar, my Board thought it advisable to continue. In no case is out-door relief given to women with illegitimate children. Though I have had several applications from such persons, in-door relief was accepted in only one instance, and this woman remained in the poorhouse only one month.'

114. 'In cases where doubt arises as to the propriety of granting out-door relief, maintenance in the poorhouse is offered as a test and safeguard. There is a diminution in the number of paupers on the roll.'

County of Selkirk.

115. 'The Board are unwilling to rent beds in a poorhouse, and would prefer purchasing a share.'

116. 'Every case is strictly investigated before being brought before the committee; any doubtful cases are offered the poorhouse, and as a rule none of them will go into it.'

County of Stirling.

117. 'The Board in June 1871 obtained the sanction of the Board of Supervision to board paupers in a poorhouse; since then the Poorhouse Test has been applied with very successful results, the number on the roll since the above date having very considerably diminished. The Board, in the case of all applications where the applicants have families or others who are considered responsible and able to support them, invariably offer the poorhouse; also in the case of all young women having illegitimate children, and in no case of the above class has the offer been accepted.'

118. 'At a meeting of our committee on 28th December, the Inspector read the passages in the Board of Supervision's Report, marked by Mr. M'Neill on the occasion of his recent visit. Four applications for parochial relief came before the meeting, in one of which (the mother of an illegitimate child), out-door relief was refused; in two cases, the committee declined to give out-door aliment on the ground that the families of the applicants were able to support them, but agreed to pay for the education of the three youngest children in each case; and in one case they granted out-door aliment. The passage above referred to will be again read at the statutory meeting in February, when it is expected that a considerable curtailment of the list of paupers will be effected.'

119. 'In cases of supposed imposition, my committee generally offer the poorhouse.'

120. 'The Parochial Board and its committee now more frequently than formerly test applicants by offering the poorhouse.'

121. 'The roll of paupers for this parish has during the present year been carefully revised, and several cases, particularly those whose families were considered able to maintain them without parochial relief, and women chargeable on account of illegitimate children, have been struck off

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the out-door roll, and tested with the offer of admission to the poorhouse, which has not in any case been accepted. Not one case is now on the roll in which chargeability arises solely from having illegitimate children.'

122. 'The Poorhouse Test is strictly applied in cases of women with illegitimate children, and when out-door relief is misapplied.'

123. 'The fact that no cases exist on the roll of registered poor from the cause of illegitimate children, indicates that the Poorhouse Test effectually checks the growth of pauperism in one direction.'

County of Wigtown.

124. 'We still adhere to the Poorhouse Test where the parties are of improvident habits, or where they have illegitimate children.'

125. 'Mothers of illegitimate children always receive the Poorhouse Test.'

126. 'The Poorhouse Test is applied in the cases of women who are chargeable solely because they have young illegitimate children, and in other cases wherever it can be done without harshness or injustice to the applicant.'

127. 'I am of opinion that this Board is endeavouring to check the growth of pauperism. It has only one single woman with illegitimate children on the roll. I have likewise been advising the Parochial Board to offer the poorhouse to all who have relatives able to support them.'

128. 'All applications from women with illegitimate children are strictly looked after, and with one exception no out-door relief has been given.'

129. 'This Board, at a meeting held in June last, withdrew out-door relief, and offered the poorhouse to all women with illegitimate children; only one accepted the offer, the other is almost bedfast and unable to be removed; also all paupers on the roll got the same offer who were considered to have children or friends who could support them.'

130. 'During the past year it has been necessary so give out-door relief for a few weeks to two women with illegitimate children, while they were too ill to be removed to the poorhouse.'

131. 'During the past year, four have been struck off the roll; twenty-six have been offered the poorhouse, only three accepted. Three had to be re-admitted (two from illness, and one on circumstances being better known). Of those who did not accept the poorhouse, three had been fifteen years on the roll, three had been eleven years, and the rest for periods varying from ten years downwards.'

132. 'We still adhere to the Poorhouse Test in cases where the parties are of improvident habits or have illegitimate children; none of this latter class are at present upon our roll.'

133. 'The Parochial Board, by a judicious use of the Poorhouse Test, have reduced the number of registered poor including dependants from 117, as at 1st January 1874, to 79 at 1st January 1875. Six of the most doubtful cases at present chargeable have received intimation that they will be refused out-door relief after the 1st April next, and of the other cases, four are chargeable from temporary sickness only. Not one of the paupers offered the poorhouse within the year should ever have received relief. The Board has been induced to use the Poorhouse Test chiefly from the remarks of the Visiting Officer on doubtful cases of pauperism, and the high average of pauperism in this District which appeared in the Board of Supervision's Annual Report. These remarks have greatly strengthened the hands of Inspectors in this trying part of their duty.'

No. 5.—Notes of Cases of Paupers improperly receiving Out-door Relief, reported on by the Officers of the Board of Supervision.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon General Superintendent's Report.	Subsequent Statement of Results by Inspector of Poor.
Keith.	1875. 11th Jan.	The Report recommended that the Poorhouse should be offered to single women receiving relief on account of illegitimate children.	11*th February* 1875. With respect to the women receiving relief because they have young illegitimate children, the Poorhouse test has been very strictly applied, thirteen women with twenty-seven dependants having ceased to receive relief since this time last year, through being offered Poorhouse relief.	19*th August* 1875. Since the parish obtained Poorhouse accommodation in May 1874, fourteen women with twenty-seven illegitimate children have been struck off the Roll. The whole of them declined the offer of the Poorhouse, and thirteen of them have continued to support themselves, and are apparently equally as well off as when in receipt of relief. The other, who lives in family with her parents, is assisted by them.

Name of Parish.	Date of Report by General Superintendents or Visiting Officers.	Substance of Report.	Action taken by Parochial Board upon General Superintendent's Report.	Subsequent Statement of Results by Inspector of Poor.
Elgin.	1875. 21st Jan.	The Report pointed out decrease in number of poor.	*5th February* 1875. As to the decrease in the number of registered poor referred to by Mr Peterkin, the Parochial Board have only to remark that this arises from the application of the Poorhouse test in cases of paupers of dissipated habits, and where applicants have relatives able to support them, and also of women with illegitimate children, there having been no fewer than forty such applicants offered the Poorhouse during last year who declined acceptance thereof.	*26th August* 1875. At this date the Inspector reports the following results in regard to those forty cases:— Entirely self-supporting, 23 Supported by relatives, 1 Get assistance from relatives, 6 Admitted to out-door relief, 4 Admitted to Poorhouse, 1 Not known, 1 Dead, 4 40

Kilchoman.	1872. 10th Sept.	Five cases on the Roll, which appeared to have families or relatives able to support them.	17*th October* 1872. In two cases admission to the Poorhouse was offered. One case was struck off the Roll. Two cases continued.	7*th May* 1875. The two cases offered Poorhouse declined that offer, and are now off the Roll. One has since been supported by the benevolent people of the place, and the other by his daughter's exertions. The remaining cases are still receiving out-door relief.
Kildalton.	1872. 10th Sept.	Four cases on the Roll, which appeared to have families or relatives able to support them.	21*st November* 1872. Inspector instructed to offer those four cases admission to the Poorhouse.	7*th May* 1875. One is now dead. Three declined the offer of the Poorhouse, and have since been supported by their relatives.
Kilarrow.	1872. 10th Sept.	Eight cases on the Roll, which appeared to have families or relatives able to support them.	15*th October* 1872. The whole of those cases offered Poorhouse.	7*th May* 1875. Six refused offer of Poorhouse, and have since been provided for by relatives. Two re-admitted to out-door Roll, in consequence of peculiar circumstances.
Kilmory.	1872. 28th Sept	Five cases on the Roll, which appeared to have families or relatives able to support them.	6*th November* 1872. In four cases the Poorhouse was offered, and in one case the Inspector instructed to prosecute the family.	7*th May* 1875. One of those cases was re-admitted to out-door Roll, but is now dead. The remaining four all refused Poorhouse, and have since been supported by their relatives.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon General Superintendent's Report.	Subsequent Statement of Results by Inspector of Poor.
Kinfauns.	1872. 31st Oct.	Report recommended that cases of paupers who have grown-up children should be carefully scrutinised by the Parochial Board.	25*th November* 1872. Poor-house offered in five cases.	11*th May* 1875. Two of those cases refused the Poorhouse, and have since been maintained by their relatives. One is dead, and two have been re-admitted to the out-door Roll in consequence of peculiar circumstances.
Crieff.	1872. 5th Dec.	Three cases on the Roll, which appeared to have families or relatives able to support them.	20*th February* 1873. In those three cases, and in two cases not referred to in the Report, Poor-house was offered.	7*th May* 1875. All those cases declined the offer of the Poor-house, and have since been maintained by their relatives, with the exception of one, who supports herself.
Laurencekirk.	1873. 24th April.	Seven cases on the Roll, which appeared to have families who ought to support them.	2*d June* 1873. Out-door relief withdrawn from three cases, and Poor-house offered.	7*th May* 1875. These cases have since supported themselves, with the assistance of their families and other relatives.

Forfar.	1872. 18th Nov.	There appear to be on the Roll many cases in which the families or other near relatives should support the paupers.	11*th March* 1873. The Parochial Board, after a careful revision of the Roll, discontinued out-door aliment to twenty paupers, with an offer of the Poorhouse in each case.	12*th June* 1873. Only one of the twenty struck off has again been admitted to relief, at an aliment of 1s. weekly. The other nineteen are all supporting themselves by their own exertions, with the assistance of their relations. Not one of them has taken to begging or vagrancy. On 5*th May* 1875 the Inspector reports that only five of those paupers have again become chargeable.
Guthrie.	1872. 21st Nov.	Three single women receiving relief on account of illegitimate children.	20*th December* 1872. Inspector instructed to offer in-door relief.	6*th May* 1875. These cases refused to enter Poorhouse, and have since supported themselves.
Marnoch.	1872. 30th Dec.	The Roll of paupers might, I consider, be considerably reduced if the parish had Poorhouse accommodation at its command, which it has not.	On 9*th October* 1873 the Board approved rates for boarding paupers in Buchan Combination Poorhouse.	14*th June* 1875, and 19*th June*. Between September 1874 and May 1875 fifteen persons were offered admission to the Poorhouse, and, having declined that offer, ceased to be chargeable. The Inspector states that, in a majority of cases where relief was offered in the Poorhouse, the relatives came forward to their assistance. A few have been able to support themselves by their own exertions. With reference to the women with illegitimate children, most of them had chiefly to depend on their own resources.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon General Superintendent's Report.	Subsequent Statement of Results by Inspector of Poor.
Auchindoir.	1874. 15th Jan.	Six cases, in which there appeared to be families who should support the paupers. One case of single woman receiving out-door relief on account of illegitimate children.	10*th March* 1874.—Six of those persons appear to have been ultimately offered Poorhouse.	30*th April* 1875. Of the six persons, one is now dead. The remainder declined the offer of the Poorhouse, and are now supporting themselves either entirely by their own exertions or with the assistance of their families.
Fyvie.	1874. 13th Jan.	Eight cases, in which there appeared to be families who should support the paupers.	21*st February* 1874. Written intimation given to families that they will be called on to support their relatives.	3*d May* 1875. Of the eight persons referred to, five are now off the Roll, being wholly supported by their families. Two have had their allowances reduced, their families contributing in part to their support.
Strachur.	1873. 4th Aug.	One case, in which there appeared to be a family who ought to support the pauper. One case of a widow receiving out-door relief on account of illegitimate child.	24*th December* 1873. Poorhouse offered to the widow with the illegitimate child.	30*th April* 1875.—The widow is now off the Roll, and is supported by her relatives.

North Bute.	1873. 25th Oct.	Three cases, in which there appeared to be families who ought to support the paupers. One case of a woman receiving out-door relief on account of illegitimate children.	11*th March* 1874. Three of those persons offered Poorhouse.	4*th May* 1875. Those persons refused the offer of the Poorhouse, and have since been supported by their friends and the assistance of charitable persons.
Turriff.	1874. 12th Jan.	Nine cases, in which there appeared to be families who should support the paupers. Five cases of single women receiving out-door relief on account of illegitimate children.	22*d April* 1874, 27*th April* 1875. Of those fourteen cases, ten appear to have been offered the Poorhouse.	27*th April* 1875. Those ten persons all declined to enter the Poorhouse. Five are supported by their families, one is now dead, and the remaining four are supporting themselves.
Kinnethmont.	1874. 15th Jan.	The Report pointed out the inexpediency of giving out-door relief to women chargeable on account of illegitimate children.	2*d May* 1874. The Parochial Board resolved to give relief in the Poorhouse only to women chargeable on account of illegitimate children.	27*th April* 1875. Four such applications have since been made for relief, and were all offered the Poorhouse. Three declined to accept that offer, and support themselves by their own exertions and a little assistance from relatives. One remained for a short time, but left, and now supports herself.
Tyrie.	1874. 3d Jan.	Eight cases in which there appeared to be families who ought to be able to support the paupers.	6*th May* 1874. Two of those persons offered Poorhouse.	30*th April* 1875. The offer in both cases was declined, and they are now assisted by their relatives.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon General Superintendent's Report.	Subsequent Statement of Results by Inspector of Poor.
Premnay.	1874. 2d Jan.	Two cases, in which there appeared to be families who ought to be able to support the paupers; and two cases of single women receiving out-door relief on account of illegitimate children.	11*th May* 1874. In regard to the two cases first mentioned (as having families), the Inspector was directed to apply to those relatives.	4*th May* 1875. Those two paupers have now ceased to be chargeable, and have for some time been supported by relatives.
Knockando.	1874. 23d Feb.	Six cases, in which there appeared to be families or relatives who should support the paupers.	8*th June* 1874. Application was directed to be made to the relatives of those paupers, and others, to support them, with intimation that the Poorhouse test would be applied if they failed to do so.	1*st May* 1875. None of those offered the Poorhouse accepted it. Six are supporting themselves principally by their own industry, one is dead, one is continued on the Roll, the Parochial Board charging the family for its advances.
Kinnettles.	1874. 30th March.	One case of a woman receiving relief on account of illegitimate child. One with a family, who should be able to support, and one who should be self-supporting.	14*th May* 1874. Two of those paupers were offered Poorhouse, and the third struck off the Roll.	30*th April* 1875. None of those persons have since been chargeable. Two are entirely self-supporting, one nearly so, with assistance from a son, a sailor.

Killean and Kilchenzie.	1874. 15th June.	Two cases, in which there appeared to be families who ought to be able to support the paupers. One case of a woman receiving out-door relief on account of illegitimate children.	*4th August* 1874. All mothers of illegitimate children are now offered the Poorhouse. The woman referred to in Report is now off the Roll.	*23d June* 1875. The woman referred to has since contrived to support herself. There have been two applications of a similar nature since. The Poorhouse was offered in both cases and declined.
Kintore.	1874. 8th Oct.	Four cases, in which there appeared to be families or relatives who ought to be able to support the paupers. One case of a widow with illegitimate child receiving out-door relief.	*23d November* 1874. The widow in question offered Poorhouse. The Inspector to communicate with families in the other cases.	*25th June* 1875. The widow declined the offer of Poorhouse, and has since supported herself. Of the other cases, one is dead; and one is now supported by a son.
Foveran.	1874. 8th Oct.	Six cases, in which there appeared to be families who ought to be able to support the paupers; and one case of single woman receiving out-door relief on account of illegitimate children.	*24th November* 1874. Three of those cases were struck off the Roll.	*25th June* 1875. Those cases are now supporting themselves.
Aboyne.	1874. 30th Oct.	One case of widow receiving relief on account of illegitimate child. Two cases in which there appeared to be families who should be able to support the paupers.	*11th November* 1874. All those cases were struck off the Roll.	*20th May* 1875. None of those cases struck off have been re-admitted. One has left parish, another is entirely self-supporting, and the third is partly self-supporting, with assistance from her family.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon Visiting Officer's Report.	Subsequent Statement of Results by Inspector of Poor.
Torosay.	1874. 16th Sept.	Eleven cases in which there appeared to be families or relatives who should be able to support the paupers. Four cases which seemed to require reconsideration. One woman with an illegitimate child on the out-door Roll.	10*th November* 1874. The Parochial Board resolved to offer the Poorhouse in twelve of those cases.	20*th May* 1875. At first none of those persons accepted the offer of the Poorhouse. Two, however, are now there, two have been re-admitted to out-door relief, and the remaining eight have since either contrived to support themselves, or their relatives have come forward to assist them.
Penninghame.	1872. 4th Aug.	Four single women receiving out-door relief on account of illegitimate children. Ten cases on the Roll which appeared either to be able to support themselves, or to have families or relatives able to do so.	7*th November* 1872. In every case mentioned by the Visiting Officer, with one or two exceptions, the Poorhouse test has been applied with the following result:—Every one of the paupers so treated declined the offer. Some have petitioned for a renewal of out-door relief, but it has been refused in every case. In	15*th May* 1875. None of those offered the Poorhouse appear to have again become chargeable. They are all either self-supporting, or supported by their relatives. The total number of poor on the Roll has decreased from 172 in 1869 to 78 in 1875.

			only one case has the Board found it necessary to give temporary relief, rendered necessary by the illness of the pauper. In any similar cases occurring in future, the Poorhouse test will be resorted to.	
Selkirk.	1872. 26th Aug.	Five cases, in which there appeared to be either families or relatives who ought to be able to support the paupers.	13*th November* 1872. Three of those paupers offered Poorhouse.	13*th May* 1875. Two of those paupers declined the offer, and are not now chargeable, but are supported by relatives. The remaining one also refused, and lived for a year without parochial relief, but, in consequence of illness, is again on the out-door Roll.
Rerrick.	1872. 16th Aug.	Eight cases, in which there appeared to be families or relatives who ought to be able to support the paupers.	9*th December* 1872. Six of those cases were offered the Poorhouse, and four struck off the Roll.	25*th May* 1875. Four have since been supported by their relatives. One is dead, and three have again been admitted to the out-door Roll.
Loudoun.	1872. 1st Nov.	Four women, with six illegitimate children, receiving out-door relief. Two cases in which there appeared to be families able to support the paupers.	11*th February* 1873. Four of those paupers were offered Poorhouse.	16*th June* 1875. Those persons declined the offer of the Poorhouse, and have been self-supporting ever since.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon Visiting Officer's Report.	Subsequent Statement of Results by Inspector of Poor.
Kirkpatrick-Fleming.	1873. 18th Jan.	Four women, with seven illegitimate children. Eleven cases in which there appeared to be families or relatives who ought to support the paupers.	26*th March* 1873. Four paupers offered the Poorhouse.	2*d June* 1875. All declined the offer. One is now dead, the remaining three have been since supported by their relatives.
Langholm.	1873. 15th March.	Three cases in which there appeared to be families or relatives who ought to be able to support the paupers.	9*th April* 1873. Those three paupers were all offered the Poorhouse.	18*th June* 1875. Two of the paupers declined the offer, and have since been supporting themselves; in the other case, a frail old man, whose relatives would not assist, in-door relief was not pressed.
Glencairn.	1873. 17th Jan.	Twelve women, with fifteen illegitimate children, receiving out-door relief. Four cases in which there appeared to be families or relatives who should be able to support the paupers.	20*th May* 1873. The Parochial Board struck three of those cases off the Roll, and reduced the weekly aliment of others.	18*th May* 1875. The Inspector states that none of the cases referred to have been re-admitted. They are supporting themselves by their own industry with the exception of one whose relatives now support him.

Haddington.	1872. 11th Oct. 1873. 14th May. 1874. 21st Aug.	Twelve women, with twenty-one illegitimate children, receiving out-door relief. Three cases in which there appeared to be families or relatives who should support the paupers.	*4th November* 1874. The question of applying the Poorhouse test to mothers of illegitimate children would have the attention of the Board, and future cases of that description will be dealt with in view of the Poorhouse test, while those already on the Roll will be carefully revised.	*18th May* 1875. The allowances of three mothers, with eight illegitimate children, were withdrawn, and Poorhouse relief offered, which was declined. The allowance, in another similar case, was also withdrawn with a like result. Two women have since applied for relief on account of illegitimate children, and were, in both cases, offered relief in the Poorhouse, which they declined to accept. There is now only *one* unmarried female left on the Roll.
Castleton.	1873. 21st March.	Six cases in which there appeared to be families or relatives who should support the paupers.	*5th June* 1873. Two of those paupers offered Poorhouse.	*18th May* 1875. Both declined the offer, and are now supported by relatives either wholly or in part.
Bothkennar.	1873. 14th June.	Three cases in which there appeared to be families or relatives able to support the paupers.	*24th October* 1873. Eight persons were struck off the Roll of paupers, and the weekly allowances of some others greatly reduced.	*12th May* 1875. None of those struck off have again become chargeable. They are supported either entirely by their own exertions, or with some help from their relatives.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon Visiting Officer's Report.	Subsequent Statement of Results by Inspector of Poor.
Kilmarnock.	1873. 24th Jan.	It is obvious that many cases are improperly on the Roll, and in the Inspector's opinion, perhaps 100 paupers would be supported by their relatives, or would support themselves if the test were applied to them.	14*th November* 1873. Ninety-three of the cases referred to were submitted by the Inspector to the Committee of Management. The Committee acted upon the advice of the Inspector in regard to seventy-eight cases, ten of which entered the Poorhouse, and sixty-eight did not enter.	12*th May* 1875. The action of the Parochial Board continues to yield the same satisfactory results. The reports of the officers of the Board of Supervision in the last Blue Book had a good effect on several members of the Parochial Board (who had opposed the policy referred to) in convincing them it was the right thing to do.
Kirkpatrick-Iron-gray.	1873. 23d Aug.	Three cases in which there appeared to be families or relatives able to support the paupers.	7*th March* 1874. The three cases were struck off the Roll.	2*d June* 1875. Two of those cases are entirely supported by their families. The other case has been re-admitted to the out-door Roll in consequence of peculiar circumstances.
Ednam.	1874. 4th May.	Four cases in which there appeared to be families or relatives who ought to support the paupers.	11*th June* 1874. Poorhouse offered to three of those cases.	14*th May* 1875. Two of the paupers declined the offer of the Poorhouse, and are not now chargeable. They are supported by relatives. The third has been re-admitted to the out-door Roll.

Carnock.	1874. 13th May.	Four women, with seven illegitimate children, receiving out-door relief. Fourteen cases in which there appeared to be families or relatives who ought to support the paupers.	11*th June* 1874. Six of those cases offered the Poorhouse.	11*th June* 1875. All those offered the Poorhouse refused the offer. One is now dead, the remainder are not chargeable.
Dunipace.	1874. 17th April.	Four cases in which there appeared to be families or relatives who ought to support the paupers.	18*th June* 1874. All those persons were offered Poorhouse.	17*th May* 1875. All the paupers declined the offer of the Poorhouse. In three of the cases they are supported by relatives. In one case the pauper supports herself partly by knitting, and lives with her mother and two brothers.
Tranent.	1874. 27th March.	Seven cases in which there appeared to be families or relatives who should support the paupers.	19*th June* 1874. Poorhouse offered in three cases.	12*th May* 1875. Two of the paupers offered Poorhouse declined that offer, and have since been supported by their relatives. The other is still on the Roll at a reduced allowance.
Kells.	1873. 9th Aug.	Nine single women, with twelve illegitimate children, receiving out-door relief.	5*th February* 1874. The Parochial Board resolved that in future all persons applying for relief on account of illegitimate children should be relieved in the Poorhouse only.	12*th May* 1875. The Inspector reports that no woman has since applied for relief on account of illegitimate children.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon Visiting Officer's Report.	Subsequent Statement of Results by Inspector of Poor.
Gladsmuir.	1874. 27th March.	Two single women, with four illegitimate children, receive out-door relief. Eleven cases in which there appeared to be families or relatives who should support the paupers.	6*th June* 1874. In new applications the Poorhouse test will be put more in force than it has hitherto been, and the cases of women with illegitimate children will be stringently dealt with.	12*th May* 1875.—There are now no females on the Roll of this parish on account of illegitimate children. Any that were have been offered the Poorhouse, which they refused in every case to enter, or had their aliment discontinued without any such offer having been made.
Spott.	1873. 29th March.	Three women, with nine illegitimate children, receiving out-door relief; and one case of a woman whose relatives ought to be able to support her.	11*th November* 1873. Those cases were offered Poorhouse.	10*th May* 1875. All have since supported themselves.
Houstoun.	1874. 15th May.	Six women, with ten illegitimate children, receiving out-door relief. Nine cases in which there appeared to be families or relatives who should support the paupers.	9*th June* 1874. The Parochial Board resolved in future to offer in-door relief only to:—1. Women applying for relief on account of illegitimate children. 2. Deserted wives. 3. Cases in which there	20*th May* 1875. The Inspector states that the resolutions of the Parochial Board have been fairly carried out in this parish, and the result generally has been highly satisfactory. Eight women, with eleven illegitimate children, were offered the Poorhouse during the year. One

			appeared to be families or relatives who should support the paupers.	woman accepted the offer, the remainder declined, and are supporting themselves and their families. One married woman, deserted by her husband, was also offered in-door relief, and refused. She left the parish, and is now supposed to have found her husband.
Kirkmichael (Dumfries).	1874. 16th Oct.	Three women, with seven illegitimate children, receiving out-door relief. Ten cases in which there appeared to be families or relatives who should support the paupers.	18*th November* 1874. Poorhouse offered to nine of those paupers.	1*st July* 1875. All declined to accept the offer. Some have since supported themselves; the others, who were unable to support themselves, have been supported by their relatives.
Polmont.	1874. 10th Sept.	Several cases on the Roll seem to be proper subjects for the test, especially those in which women are chargeable on account of illegitimate families.	10*th December* 1874. The course indicated by Mr M'Neill in his report is being vigorously carried into effect, with the result of a considerable diminution of the pauper Roll.	17*th April* 1875. In no case was the offer of the Poorhouse accepted. They have, without exception, either supported themselves by their own efforts, or with the aid of their relatives, since the discontinuance of out-door relief.
Glencairn.	1874. 16th Oct.	Seven women, with eleven illegitimate children, receiving out-door relief. Nine cases in which there appeared to be families or relatives who should support the paupers.	1*st December* 1874. The seven women with eleven illegitimate children all removed from the Roll. Two of the other cases removed from the Roll, and the allowances of four reduced.	16*th April* 1875. All struck off the Roll are self-supporting, with the exception of one, whose relatives are supporting her.

Name of Parish.	Date of Report by General Superintendents or Visiting Officer.	Substance of Report.	Action taken by Parochial Board upon Visiting Officer's Report.	Subsequent Statement of Results by Inspector of Poor.
Kilbirnie.	1874. 23d Oct.	One woman, with four illegitimate children, receiving out-door relief. Four cases in which there appeared to be families or relatives who should support the paupers.	3*d November* 1874. The Parochial Board agreed to act up to Mr M'Neill's recommendation.	30*th June* 1875. In two cases in which the Poorhouse was offered, the paupers have been supported by their relatives. In two cases, in which the paupers were struck off the Roll, they have supported themselves. Besides those, we have offered the Poorhouse to two women with illegitimate children, neither of whom have accepted, besides eight other cases, similar to those pointed out by Mr M'Neill, who are all managing without parochial relief.
Renfrew.	1874. 14th Nov.	The General Register shows an amount of abuse of the Poor-law in the grant of out-door relief to doubtful cases hardly paralleled in my district.	2*d December* 1874. Fourteen paupers were offered the Poorhouse, and the out-door aliment of five reduced.	22*d April* 1875. Of the fourteen paupers offered the Poorhouse, none accepted the offer. Six re-applied for out-door relief and were re-admitted, and eight are supporting themselves with assistance from their relatives.
Inverkeithing.	1874. 18th Aug.	Two women, with five illegitimate children, receiving out-door relief.	5*th November* 1874. Those two women were offered in-door relief.	2*d July* 1875. Have supported themselves by their own exertions.

No. 6.—Parliamentary Grant for Pauper Lunatics.

Poor Law.

Board of Supervision,
Edinburgh, 13th April 1875.

Sir,—A Grant in aid of the cost of maintenance of pauper lunatics in Scotland for the year ending 14th May next (1875) having been voted by Parliament, and entrusted to the Board of Supervision for distribution, I am directed to transmit to you herewith three copies of the prescribed form in which applications by parishes claiming to participate in the Grant must be made.

The Grant has reference to, and is available for all, pauper lunatics who have been chargeable to any parish in Scotland during the year 15th May 1874 to 14th May 1875, or any part thereof, provided they have been detained with the sanction and by the authority of the General Board of Lunacy.

The conditions of participation, which have been approved by the Lords Commissioners of Her Majesty's Treasury, are detailed on the accompanying form. If it is insufficient in size for your claim, separate sheets may be used in supplement thereof; but the prescribed form of claim must be strictly adhered to.

The maximum sum that will be allowed from the Grant in respect of any one pauper lunatic will be four shillings per week.

If the cost of maintenance of any pauper lunatic to the parish during the year has not amounted to eight shillings per week, not more than one-half of the actual cost (excluding fractions of a penny) will be allowed from the Grant.

The cost of maintenance to the parish of any pauper lunatic during the year shall be held to be the amount which has been actually paid out of the rates, under deduction of any repayments recovered or recoverable from the relatives, or from sources other than the Grant.

Vouchers to the satisfaction of the Board for the payments made on account of the pauper lunatics must be transmitted along with the claim. These vouchers must have distinct dates, must specify clearly the period to which they relate, and must be duly discharged.

As the Grant applies exclusively to the cost of maintenance, no payments for certificates, or for removals to and from the places of detention, must appear in the claim.

No claim is, in any case, to be made in respect of fractional parts of a week.

Where a payment has been made by a Parochial Board in advance for a quarter or other term, and part of the sum has been recovered or is recoverable by the Parochial Board in consequence of the death or discharge of the lunatic before the expiry of the term, or for other reason, the voucher for the original payment should be transmitted along with the subsequent letter or other document received from the asylum, showing the amount that has been or that will be repaid, and the amount so repaid or repayable should be included in column 6.

Pauper lunatics discharged from an asylum *on probation* must not be included in the claim after the date of such discharge, unless they have continued after such discharge to be in receipt of parochial relief.

The claim in respect of any pauper lunatic must be made by the Inspector of the parish in which the pauper lunatic has his admitted settlement as at the date of the claim, viz. 14th May 1875. If the settlement of the pauper lunatic has not then been admitted, the claim will be made by the Inspector of the parish of chargeability.

Accounts between parishes as to the cost of maintenance of any pauper lunatic during the year or any part thereof, should be finally adjusted and settled before the case is included in the claim.

When a pauper lunatic has been detained in more than one place during the year, the name of each place in which he has been detained must be stated in a separate line under column 2, and the other columns filled up with reference thereto. Separate vouchers, applicable to each place of residence, must also be produced with the claim.

Poor Law.

Your claim, together with the vouchers instructing the expenditure, must be transmitted to me on or before the 1st day of June. At the same time you are required to transmit a duplicate of the claim to the General Board of Lunacy, Edinburgh, so that the certificate of that Board, required by the conditions of participation in the Grant, may be obtained. The Board of Lunacy will transmit the duplicate to this office with the certificate attached.

When your claim has been audited at this office, an order for the amount from the Grant payable to your parish will be forwarded to you. On presenting it at the Chambers of the Queen's and Lord Treasurer's Remembrancer, Edinburgh, payment will be obtained.

The Board think it right to impress upon the Parochial Board, that the arrangement for repayment under the present Grant is not intended in any way to relieve the Parochial Board from the duty of enforcing payments by the relatives of lunatics of the cost of their maintenance, when the relatives are in a position to repay the same or contribute thereto; and if it should appear that in any case the Parochial Board has failed to take proper measures for the recovery of such contributions, the Board will have to consider whether all repayment from the Grant should not be withheld from your parish.—I am, Sir, your obedient servant,

The Inspector of Poor. JOHN SKELTON, *Secretary.*

CLAIM to PARTICIPATE in the PARLIAMENTARY GRANT in AID of the COST of MAINTENANCE of PAUPER LUNATICS in ROYAL and DISTRICT ASYLUMS, LICENSED PRIVATE and PAROCHIAL ASYLUMS, LICENSED WARDS of POOR-HOUSES, LICENSED TRAINING SCHOOLS for IMBECILES, and other houses in which Pauper Lunatics are detained with the sanction and by the authority of the GENERAL BOARD of LUNACY.

INSTRUCTIONS.

1. In order to entitle the parish to participate in the Parliamentary Grant, it is necessary that the following instructions, which have been approved of by the Lords Commissioners of the Treasury, shall have been complied with.

2. The maximum sum to be allowed from the Grant in respect of any one pauper lunatic shall not exceed four shillings per week.

3. If the cost of any pauper lunatic to the parish has not amounted to eight shillings per week, not more than one-half of the actual cost, excluding fractions of a penny, shall be allowed from the Grant.

4. The cost to the parish of any pauper lunatic shall be held to be the amount which has been actually paid out of the rates, over and above any repayments recovered or recoverable from the relatives, or from any other source than the Parliamentary Grant.

5. The cost of certificates under the Lunacy Acts, or for the information of the Parochial Board, and of removal, must not be included in the statement of expenditure.

6. The expenditure on account of each pauper lunatic entered in the claim must be supported by a voucher or vouchers distinct as to dates, the period to which the voucher or vouchers refer, and the subject of payment.

7. No claim on account of any pauper lunatic will be recognised unless accompanied by a certificate from the General Board of Lunacy to the effect that, in their opinion, the lunatic has been necessarily detained and properly cared for in the place in which the said lunatic has been maintained during the period for which the claim is made.

8. All claims, without exception, must be made in the subjoined form, and must be lodged with the Board of Supervision on or before the 1st day of June. After they have been adjusted, and the arrangements for payment of the Grant completed, certificates will be issued to the participating parishes, entitling them to receive their respective shares through the Queen's Remembrancer of Exchequer in Edinburgh.

Parish of _____ County of _____

STATEMENT of the NUMBER and COST of MAINTENANCE of PAUPER LUNATICS chargeable during the Year ended 14th May 1875.

No.	1. Name of Pauper Lunatic.	2. Name of Asylum, or other place in which maintained.	3. Dates from and to which chargeable for such maintenance during the year.		4. Number of Weeks so maintained (excluding fractional parts of a week).	5. Weekly Cost of Maintenance.		6. Amount (if any) recovered or recoverable from Relatives or other sources, exclusive of Parliamentary Grant. NOTE—In those cases where no such amount recovered or recoverable, state the reason why.			7. Total Cost of Maintenance, exclusive of amount in column 6.			8. Amount claimed from Grant by Parochial Board.			9. Disallowed at Audit by Board of Supervision.		
			From	To		s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
					TOTAL														

Parish of _____

Date _____ 1875.

Inspector of Poor.

CERTIFICATE BY CHAIRMAN, OR OTHER MEMBER, OF THE PAROCHIAL BOARD.

I CERTIFY that, to the best of my knowledge and belief, the above is a true statement of the number and cost of Pauper Lunatics during the year ended 14th May 1875, and that the means of the Lunatics, and the ability of their relatives to contribute to their maintenance have, *during the past year*, been fully inquired into and considered by the Parochial Board.

Chairman.

Poor Law.

CERTIFICATE FROM GENERAL BOARD OF LUNACY (SCOTLAND).

Edinburgh, _____ 1875.

WE hereby certify that the pauper lunatics named in this schedule (with the exception of the undernoted*) have been necessarily detained, and properly cared for in the places in which the said lunatics have been maintained during the period for which the claim is made.

For the General Board of Lunacy.

_____, *Secretary.*

*

Number in Claim.	Name of Pauper.	Observations.

BOARD OF SUPERVISION,
Edinburgh, 11*th May* 1875.

SIR,—I am directed by the Board of Supervision to request the House Committee to ascertain and communicate to me without delay, the actual weekly cost of maintenance of pauper lunatics per head, in the licensed wards of the Poorhouse during the past year, beginning at 15th May 1874, and ending with the 14th of the present month.

Maintenance in these wards will include food,—conform to the dietary prescribed by the General Board of Lunacy,—clothing, fuel, artificial light, water, medicines, furnishings, taxes, repairs, books, wages of attendants and nurses employed exclusively in the Lunatic Wards, together with a proportion of the cost of the staff of the Poorhouse partly employed in the Lunatic Wards, viz. of the Governor, Matron, and Medical Officer, and of the cost of cooking—the proportion being based upon the number of the inmates of the Lunatic Wards as compared with the total number of inmates of the Poorhouse during the year.

I have to request the House Committee to inform Parochial Boards of parishes having permanent statutory interest in the Poorhouse of the amount, ascertained as above, of the weekly cost of inmates of the Lunatic Wards during the past year, and that it has been communicated to enable them to prepare their claims to share in the first Grant in aid of the maintenance of pauper lunatics.

The Board's object is to obtain a rule for the present year by which Parochial Boards may be admitted to participate in the Grant for pauper lunatics on account of the expenditure on inmates of Lunatic Wards, without requiring the production of separate vouchers for each lunatic so detained.

After the claims have been received from Parochial Boards, the Board will make further inquiry into the expenditure, if such should appear to be necessary. Poor Law.

I am to intimate, however, that the Board will in future require separate and distinct books and accounts to be kept for the licensed wards of the Poorhouse from and after 15th May 1875, in such a form as will easily show the rate of weekly expenditure on the inmates during the official year ending at 14th May, and facilitate the vouching of that expenditure under the claim to participate in the Grant for pauper lunatics.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

The Governor of

_____Poorhouse.

BOARD OF SUPERVISION,
Edinburgh, 11th May 1875.

Grant for Pauper Lunatics.

SIR,—With reference to the claim of your parish to participate in this Grant, I enclose for the information of the Parochial Board a copy of a circular which I have transmitted to-day to the Governors of Poorhouses having licensed Lunatic Wards.—I am, Sir, your obedient Servant,

JOHN SKELTON, *Secretary.*

The Inspector of Poor.

No. 7.—CORRESPONDENCE RESPECTING TWO INSANE FOREIGN SEAMEN SENT FROM CALCUTTA TO DUNDEE.

Treasury Chambers, 14th January 1875.

SIR,—I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for such observations as the Board of Supervision for the Relief of the Poor in Scotland may desire to make thereon, copy of the letter (as per margin), and of its enclosures, on the subject of two foreign seamen who have been sent from Calcutta to Dundee in an English vessel, and who are at present confined in the lunatic asylum there,—from the cost of whose support it is desired the local rates should be relieved.—I am, Sir, your obedient servant, Foreign Office to Treasury—7th Dec. 1874, and enclosures.

WILLIAM LAW.

The Secretary to the Board of Supervision, Edinburgh.

Foreign Office, December 7th, 1874.

SIR,—I am directed by the Earl of Derby to transmit to you the accompanying copy of a letter, with its enclosures, from the Board of Trade, respecting two foreign seamen, who, having been sent from Calcutta to Dundee, have been placed in the Royal Dundee Lunatic Asylum.

The Parochial Authorities have made a strong remonstrance to the Board of Trade against the burden of supporting these men, accidentally landed in their city, being thrown upon the local rates, and the Board, observing that it has no funds at its disposal out of which it could meet such charges, inquires of this office whether the men can be repatriated, or whether any other steps can be taken respecting them.

As regards repatriation, there is no difficulty in answering that nothing can be done, as the principle has been settled that we neither undertake the

Poor Law. expenses of bringing British lunatics from abroad nor ask foreign governments to remove their lunatics; but, before answering the Board, Lord Derby would be glad to learn whether the Lords Commissioners of the Treasury can suggest any method by which, in the case under consideration, and in similar cases, the local rates can be relieved of a burden of which they could easily divest themselves if the lunatics were British subjects having claims upon British parishes.—I am, etc.,

ROBERT BOURKE.

The Secretary to the Treasury.

From the Shipping Master to the Secretary, Marine Department, Board of Trade, London, dated Calcutta, June 8, 1874.

Sir,—I have the honour to inform you that three distressed insane seamen have been provided with passage to the United Kingdom, under the Merchant Shipping Act, in compliance with the instructions contained in the Board of Trade Circular, No. 267, of September 1867, and to state, for the information of the Board, that the ship *Ghazeepore*, of the port of Liverpool, official No. 58964, and bound for Dundee, left this port on the 28th ult. with these insanes on board of her.

2. Peter Antonio is a Greek, left behind in jail on 15th April 1873, from the ship *Martaban*, of Liverpool, official No. 25946. He had been convicted by a magistrate for continued refusal of duty while on board, sentenced to imprisonment for six days, and in jail found to be insane, whence he was removed to the lunatic asylum, on the 14th May 1873, before the expiry of his sentence. The term of his imprisonment was completed on the 8th July last, and the balance of his wages deposited by the master, amounting to rupees 14. 0. 0, shall be remitted to the Board in due course, so that it will thus be seen that this seaman has been in charge from the date of his leaving his last ship.

3. Matthew Power, a native of Ireland, from the county of Waterford, was, on the 19th January 1874, discharged by mutual consent from the ship *Riversdale*, also of Liverpool, official No. 29953. He entered as a boarder in the Sailors' Home, where, after a few days, he showed signs of mental derangement, and was sent for healment to the Hourah-General Hospital, whence he was conveyed to the lunatic asylum on the 4th February 1874.

4. Inick Jacob or Jacobsen is a Swede, discharged from the *Lady Melville*, of the port of Calcutta, official No. 27206, on the 14th October last, at Bombay, whence he came to Calcutta, where he was taken up by the police, on 25th December last, as being unable to account for himself, and conveyed to the lunatic asylum on the 30th *idem*. On the conveyance order (from C. C. 14), the last ship in which this man served is stated to be the *Red Cross*, but I have since learnt that he had shipped but did not join that vessel at the port of Bombay.

* * * * * * * *

T. B. LAWE, *Shipping Master.*

Board of Trade, 4th December 1874.

Sir,—I am directed by the Board of Trade to request you to bring under the notice of the Earl of Derby the circumstances under which two lunatics, the one a Greek and the other a Swede, have become a charge upon the Dundee parochial rates.

The facts of the case are these. The two lunatics referred to were placed, with another, on board the vessel *Ghazeepore* in May last by the Shipping Master at Calcutta for conveyance to Dundee (that being the port to which the vessel was bound), and upon their arrival at that port were placed in the Dundee Royal Lunatic Asylum.

As the lunatics formerly belonged to British vessels, the expense of their conveyance to this country has been borne (less the amount of wages received in one case), by this Department; but the Board of Trade have no funds at their disposal from which any charges in respect of distressed seamen, after their arrival in the United Kingdom, can be met, and are unable to comply with the request which the Dundee Parochial Board has made, to be relieved of the cost of maintaining the lunatics Antonio and Jacob.

The Board of Trade are, however, desirous of bringing the matter under Lord Derby's notice, in case his lordship should be able and think fit to obtain the repatriation of the lunatics, or to cause any other steps to be taken with regard to them.

Copies of an extract from a letter from the Shipping Master at Calcutta, and of two letters from the Secretary of the Dundee Parochial Board, relating to the matter, are enclosed.—I have, etc.

A. G. HAMILTON.

The Under-Secretary of State,
Foreign Office.

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31 *Reform Street, Dundee,* 31*st October* 1874.

Sir,—About two months ago the Inspector of Poor of this parish received notice from the Mercantile Marine Office here, that three insane seamen were then in their passage from Calcutta to Dundee, and requesting the Inspector to make arrangements for their safe custody. They have since arrived, and were taken charge of by the Inspector, and are at present maintained in the Asylum here, at the expense of the parish of Dundee—9s. 6d. per week for each. None of them belong to or have a settlement in this parish. One of them belongs to Ireland, and two are foreigners—Danes or Swedes, it is believed. This parish conceives that it should not be burdened with these lunatics considering the way in which they were brought here, and on behalf of the parish I now bring the matter under the notice of your Board, in the hope that some means may be found whereby this parish may be relieved of the expense of the maintenance of these lunatics.—I am, etc.

P. REID, *Secretary, Parochial Board.*

The Secretary Board of Trade, Whitehall Gardens, London.

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31 *Reform Street, Dundee,* 27*th November* 1874.
T. 12609/74.

Sir,—I was duly favoured with yours of the 14th current regarding the three seamen who are insane, and regret to see that the Board of Trade do not see that they can interfere for the relief of the Dundee Parochial Board. It is certainly a matter of great hardship to this Board to have such a burden thrown upon it, from the mere accident that the ship by which the Calcutta authorities arranged to send the men to the United Kingdom was to land at Dundee.

Had the men been Scotchmen, the hardship would have been less, as in that case this Board would have been able to operate its relief against the respective parishes of the men's settlement. As it is, in regard to Matthew Power, the Irishman, this Board may succeed in relieving itself by removing him to Ireland, where he has a settlement; but in the case of the two foreigners, one reported to be a Swede and the other a Greek, it is very different, as this Board has no power to remove them out of the country. If it is a matter of international law that the British Government was bound to take the charge of the two foreigners found insane in Calcutta, as I presume was the case, it would appear only a matter of justice that the

Poor Law. nations to which the paupers belong should relieve the British Government of the expense; at all events, it seems a very hard case that the local rates collected by assessment from what may be termed a private community—the inhabitants of this parish—should be burdened with the support of these men thrown upon them by the Board of Trade in carrying out a provision of the law of nations. Surely such expense should be borne by the Imperial Treasury. This Board is taking steps for the removal of the pauper Power to Ireland, the place of his birth under the provisions of the Poor Law (Scotland) Acts, and if the Board succeeds in getting a warrant for his removal, it will thereafter be relieved; but until that removal is accomplished, this Board respectfully submits that it should be relieved by the Board of Trade of the expense of his interim maintenance and attending his removal, and in regard to the two foreigners, then the Board of Trade should relieve this parish, or otherwise should assist this Board in obtaining the necessary relief from the respective Governments of the nations to which the paupers belong.

Soliciting the reconsideration of this matter.—I am, etc.

P. REID, *Secretary.*

To the Assistant-Secretary, Finance Department, Board of Trade, London, S.W

Board of Supervision, Edinburgh, 5th February 1875.

SIR.—Referring to your letter of the 14th ultimo and its enclosures, respecting two foreign seamen who have been sent from Calcutta to Dundee, and who have become chargeable as lunatic paupers to that parish, I am directed by the Board of Supervision for Relief of the Poor in Scotland to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that, assuming that the cases of the seamen in question fall within the instructions issued by the Board of Trade, the Board do not see that, according to the existing state of the law, the Parochial Board of Dundee have any means of obtaining relief from the burden thus cast upon them. It seems to the Board to be a very hard case, and to require legislation. The provisions of the Acts in question appear to have been framed to meet the case of able-bodied seamen, and not to have contemplated cases such as the present. It occurs to the Board that the Board of Trade might possibly, under the last clause of the 16th section of the Act 18 and 19 Vict. c. 91, to some extent modify the injustice by directing, if they have not already done so, that foreigners should in all cases, where practicable, be sent to their own country.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

WILLIAM LAW, Esq.,
Treasury Chambers, Whitehall, London, S.W.

No. 8.—CORRESPONDENCE RESPECTING THE PAYMENT OF SCHOOL FEES FOR PAUPER CHILDREN.

Coull, 25th December 1874.

SIR,—It has hitherto been the practice to pay the school fees of pauper children directly to the teachers whose schools the children attended. Now, however, the School Board of Tarland has resolved to charge fees three months in advance. The charge is the same whether the child completes the quarter or not. My Board does not approve of this, as they have had

to pay for education of children who were in service at the time charged for, as if they had been at school. My Board has, therefore, resolved that in future they will not hold themselves responsible to School Boards for the payment of fees, but will include the same in the paupers' weekly allowances. They think the paupers will thus be interested in seeing that their children get the education they pay for. My Board think they are justified in what they have done by your Circular No. II., 1870; but before acting on the above resolution I am to request your approval. Waiting your reply, I am, Sir, your most obedient servant,

Poor Law.

JOHN ROBBIE, *Inspector.*

The Secretary, Board of Supervision.

Board of Supervision, Edinburgh,
15th January 1875.

SIR,—I have to acknowledge the receipt of your letter dated the 25th ult., which I have submitted to the Board of Supervision.

I am to inform you that the Board do not approve of the resolution of the Parochial Board regarding the education of pauper children. It is to be feared that, if the proposed system were adopted, the paupers, in many instances, would appropriate to other purposes the allowance intended to pay for education, and the Parochial Board would have no guarantee that the pauper children were actually receiving education.

I am to refer you to the last paragraph but two in the Board's minute of 21st May 1873.

No doubt, if the school fees are paid for three months in advance, there will be a risk that in some cases the Parochial Board will be paying for the education of children who do not attend school for the whole of the period; but this pecuniary loss is preferable to a system under which parents might defraud their children of the education to which they are entitled.

The object of the School Board in requiring school fees to be paid for three months in advance, obviously is to prevent parents from obtaining education for their children and at the end of the quarter refusing or failing to pay for it. But where the Parochial Board is liable for the school fees, there can be no fear of non-payment, and apparently, therefore, no necessity for the application of the rule of the School Board.

The Board recommend the Parochial Board to seek a friendly conference with the School Board, and endeavour to adjust a special arrangement in the case of pauper children, which will be at once satisfactory to the School Board, fair to the Parochial Board, and advantageous to the interests of pauper children.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

MR. JOHN ROBBIE,
Inspector of Poor, Coull, Aboyne.

No. 9.—CORRESPONDENCE RESPECTING POWER OF THE PAROCHIAL BOARD TO REQUIRE ALL CHILDREN WHOSE SCHOOL FEES ARE PAID BY THEM TO ATTEND A PUBLIC SCHOOL.

Kintail, 4th Jaunary 1875.

SIR,—I beg leave respectfully to state that a meeting of the Parochial Board of Kintail was held on the 2d inst., when, *inter alia*, a number of applications for the payment of school fees was disposed of, and a list made up of children for whom fees were agreed to be paid. The Rev. John Cameron, R.C.C., a member of the Board, dissented from a resolution to have all the children for whom fees were agreed to be paid attend the

Poor Law. Dornie Public School. I was instructed to bring the matter before your Honourable Board, with the view of obtaining your opinion thereon for the information of the Parochial Board. I annex copy of the resolution passed on the occasion.—I have the honour to be, Sir, your most obedient servant,

A. R. McRAILD, *Inspector.*

The Secretary, Board of Supervision.

COPY MINUTE OF THE PAROCHIAL BOARD OF KINTAIL, 2D JANUARY 1875.

In respect that two schools are situated within a short distance of each other,—one, the Public School of Dornie, the other in connection with the Roman Catholic persuasion, and under Government Inspection, and in receipt of the Government Grant,—in order to prevent any disputes, and also as the requirements of the district do not necessitate the existence of two schools as presently located, it was resolved that all the aforementioned children for whom school fees were agreed to be paid should attend the Public School at Dornie.

The Rev. John Cameron, R.C.C., a member of the Parochial Board, dissented on the ground that said resolution was at variance with the 69th section of the Education Act, and that a number of the children in the district were of the Roman Catholic persuasion. Instructed the Inspector to bring the matter before, and respectfully beg the opinion of the Board of Supervision thereon, and to intimate said opinion to the Parochial Board at its next meeting.

A. R. McRAILD, *Inspector.*

Board of Supervision, Edinburgh,
15th January 1875.

SIR,—I have to acknowledge the receipt of your letter, dated the 4th instant, which I have submitted to the Board of Supervision.

I am directed to inform you, that the Board are of opinion that the resolution of the Parochial Board, of which you transmitted a copy, is *ultra vires* and illegal.

I am to call the attention of the Parochial Board to the concluding portion of the 69th section of the Education Act; but the Board are also of opinion that, apart from this statutory enactment, the resolution of the Parochial Board is an undue interference with the natural and legal rights of parents.—I am, etc.

JOHN SKELTON, *Secretary.*

Mr M'RAILD, *Inspector of Poor, Kintail, Lochalsh.*

No. 10.—LETTERS FROM LOCAL GOVERNMENT BOARD AS TO REMOVAL OF PAUPERS FROM ENGLAND TO SCOTLAND.

Local Government Board, Whitehall, S.W.,
3d February 1875.

SIR,—I am directed by the Local Government Board to advert to your letter of the 18th of December last, relative to the removal of paupers from England to Scotland, and to forward to the Board of Supervision for their information, the enclosed copy of a circular with reference to this subject which the Board have issued to the several Boards of Guardians in England and Wales.—I am, Sir, your obedient Servant,

DANBY P. FRY, *Assistant-Secretary.*

To J. SKELTON, Esq.,
Secretary to the Board of Supervision, Edinburgh.

Local Government Board, Whitehall, S.W., Poor Law.
23rd January 1875.

Removal of Scotch Poor.

SIR,—I am directed by the Local Government Board to state that their attention has recently been drawn to the manner in which the removal of poor persons from England to Scotland, under the several statutes in that behalf, is now effected.

The Board have reason to believe that, when applications are made for orders of removal in such cases, sufficient care is not always taken to ascertain the precise parish or combination in Scotland to which the pauper belongs; and they find that poor persons are occasionally sent to parishes or combinations to which they do not belong. As a result of this practice, such parishes or combinations are sometimes put to much trouble and expense in ascertaining the actual place of settlement of the paupers, and in supporting them whilst the necessary inquiries are being made, and in some cases to support paupers whom they ought not to be liable to maintain.

The Board consider that this inconvenience might be avoided if care were taken to elicit by proper inquiry, either of the person whose removal is sought or of such other persons as may have it in their power to afford the necessary information, the precise place to which the pauper should be removed, and if steps were farther taken to ascertain in what combination (if any) the alleged place of settlement is situated.

The Board believe that if, when the Guardians are in doubt as to the proper place in Scotland, a communication were made to the Board of Supervision at Edinburgh, the proper information would be obtained, and much of the evil complained of avoided.

The Board are farther of opinion, that it is not advisable to entrust the prosecution of these inquiries to the relieving officers, whose other duties may prevent them from devoting the necessary time to this object; and they consider that the Guardians should direct their clerk to make the necessary inquiries.—I am, Sir, your obedient servant,

H. FLEMING, *Secretary.*

To the Clerk to the Guardians.

No. 11.—Rules for giving Notices of the Meetings of Parochial Boards in Burghal Parishes and Combinations.

1. In all cases of meetings of Parochial Boards in burghal parishes and combinations in which, by the provisions of the Act 8 and 9 Vict. c. 83, notice or intimation is required to be given without prescribing the particular form of the notice, or the manner in which the same is to be given, such notice shall be given in the form and manner following:—

2. In all such cases, notice shall be given 48 hours at the least before the time of the meeting; provided always that it shall be competent for a Parochial Board by minute to direct that a longer notice than 48 hours (not exceeding 10 free days) shall be given of any meeting or meetings specified in said minute.

3. In all such cases, the notice shall specify the day, hour, and place of meeting, and the purpose for which the meeting is called.

4. In all such cases, the notice shall be given to each member of the Parochial Board by a written or printed billet, and in the case of notices of 48 hours referred to in rule 2, all such billets put into the Post Office not less than 60 hours before the time of the meeting shall be held to have been duly delivered.

Approved by the Right Hon. Richard Assheton Cross,
one of Her Majesty's Principal Secretaries of State.

11*th August* 1875.

Poor Law.

No. 12.—AMENDED RULES FOR CONDUCTING THE ELECTION OF MANAGERS OF THE POOR IN BURGHAL PARISHES OR COMBINATIONS.

1. When the number and qualification of the persons to be elected Managers of the Poor, and the day on which they are to be elected, shall have been made known to the Inspector by the Board of Supervision, it will be his duty forthwith to communicate the same to the Parochial Board.

2. The Parochial Board should then, without loss of time, proceed to fix the hour and the place at which the electors are to meet for the purpose of choosing the Managers; they should also name the places, besides the door of the Parish Church, at which the notices of such meeting shall be affixed, and direct that notice shall also be given by advertisement in one or more newspapers circulating in the burgh or combination; and if the Board of Supervision has divided the parish or combination into wards or divisions for the purposes of the election, the Parochial Board should also name the hour and the place of meeting for each ward, and should immediately communicate the same to the Inspector.

3. The Parochial Board shall name, at the same time, by a minute, a day, not less than five nor more than eight days preceding the day fixed by the Board of Supervision for the election of Managers, on which the nomination of candidates for the office of Manager of the Poor shall be made, and the place at which such nominations shall be received.

4. All nominations shall be made in writing, and to constitute a sufficient nomination, it is necessary that the candidate should be proposed by one elector, and seconded by another. No person shall be held to have been duly nominated unless his nomination paper has been lodged at the place fixed by the Parochial Board before 4 p.m. on the day named by the said Board for that purpose.

5. Any person qualified to vote may nominate any qualified person as a candidate for the office of Manager; but no one ought to be nominated as a candidate whose willingness to serve in the office has not been ascertained.

6. It will be the duty of the Inspector to give notice of the day, hour, and place of nomination, and of the day of election, in such form and manner as the Parochial Board shall have directed, in terms of rule 2, the said notice to be given ten free days, at least, before the day of election.

7. It will be the duty of the Inspector, as soon as the period for nomination has expired, to give immediate public notice of the names, addresses, and occupations of the candidates nominated, and of the proposers and seconders of each—such notice to be given in the same manner as the Parochial Board shall have directed in terms of rule 2.

8. The Parochial Board should also name a person, who shall discharge the duties required of the Inspector at the election, in case the Inspector should be absent or unable to act; and they should also name persons to discharge these duties in each ward or division, if the Board of Supervision has divided the parish or combination into wards or divisions for the purposes of the election.

9. The Collector and the Assistant-Inspector or Assistant-Inspectors, if any, may be employed to assist the Inspector at the election, if necessary.

10. The Parochial Board shall instruct the Collector to furnish the Inspector, on the day preceding the day fixed for the election with a certified roll of the persons assessed for the relief of the poor who are entitled to vote at such meeting, in which the names shall be arranged alphabetically according to the annexed form (A), or in such other manner as shall admit of easy and immediate reference to each name, and in which the number of votes that each person is entitled to give, in terms of sect. 24 of the Act 8 and 9 Vict. c. 83, shall be written opposite to his name. And if the parish or combination has been divided into wards for the

purposes of the election, then the Collector shall furnish the Inspector with a roll so prepared of the persons entitled to vote, and the number of votes each person is entitled to give in each ward. Poor Law.

11. Any person is qualified to vote who is assessed for relief of the poor, and who shall have paid all sums assessed upon and due by him at the time of the election, and who shall not have been exempted from payment on the ground of his inability to pay.

12. If the number of qualified persons nominated in terms of the preceding rules, and not withdrawn, shall not exceed the number of Managers to be elected, such persons shall, on the day of election, be declared by the Inspector to be duly elected, and shall be returned as such by him when he makes the return required by rule 29.

13. Each person nominated as a candidate may in writing withdraw his nomination, and the person who proposes a candidate may, with the candidate's written consent, withdraw that candidate's nomination at any time before the day fixed by the Board of Supervision for the election; and if so many nominations shall be withdrawn that the numbor of qualified candidates not withdrawn shall not exceed the number of Managers to be elected, such qualified candidates whose nomination shall not have been withdrawn shall be held to be duly elected.

14. If the number of qualified persons nominated, and not withdrawn, shall exceed the number of Managers to be elected, the Inspector, or, in case of his absence or inability to act, the person named by the Parochial Board in that event to act for him at the election, shall proceed on the day fixed for the election to take in writing and collect the votes of the persons who, according to the certified roll furnished by the Collector, are entitled to vote at that meeting, and if any person, who according to such roll is not entitled to vote, shall claim a right to vote, in respect of his having paid the rates due by him in the interval, after the roll was delivered to the Inspector, but previous to the hour fixed for the meeting, the vote of such person, if otherwise entitled to vote, shall be received, and his name entered on the said roll as entitled to vote, on his then producing the Collector's receipt for such payment, but not otherwise; and in whatever manner the votes may be taken in writing or collected in terms of these rules, no vote of any person who was not entitled to vote at such meeting shall be counted in the election for which such meeting was held.

15. When it may be necessary to take in writing and collect the votes as above stated, the Inspector, or the person named by the Parochial Board to act for him, shall cause the doors to be closed when 15 minutes have elapsed after the hour of meeting, and shall then and there take in writing, the votes of the persons present and entitled to vote, according to the annexed form (A), and the candidates, according to the number of Managers to be elected, who shall have a majority of the votes so taken in writing, shall be the Managers. Provided always, that if within two hours after the conclusion of the meeting there shall be delivered at the office of the Inspector a requisition signed by ten qualified electors calling for the issue of voting papers, the voting at the meeting shall be held not to have been conclusive, and the Inspector, or the person named by the Parochial Board to act for him, shall proceed in terms of rule 18.

16. Each elector shall be held to have given the whole number of votes to which he is entitled by the Act 8 and 9 Vict. c. 83, for each candidate for whom he votes.

17. The Inspector shall not in any case receive the votes of any one elector for a greater number of candidates than there are Managers to be elected.

18. If a requisition in terms of the proviso attached to rule 15 shall have been duly received, the Inspector, within three lawful days after such meeting, shall leave or cause to be left at the known house or other premises

Poor Law. of each elector occupying a house or other premises within the parish or combination, who was entitled to vote at such meeting, a voting paper according to the annexed form (B); and shall transmit by post or otherwise to the known residence of each elector not occupying a house or premises within the parish or combination, who was entitled to vote at such meeting, a voting paper according to the annexed form (C).

19. The voting paper shall contain in the proper columns the name, designation, and residence of each person nominated at the meeting, whose nomination shall not have been withdrawn.

20. The elector shall write his initials in the proper column, against the name of each candidate for whom he votes, and shall sign the paper with his name, or, if he cannot write, with his mark at the place for his signature.

21. The mark of a voter who cannot write his name must be attested by a witness, and in that case the initials of the voter must be written opposite to the names of the candidates for whom he votes, by the witness who attests the mark.

22. Any person entitled to vote at the election, for whom a voting paper shall not have been duly delivered as required by rule 18, shall, on application to the Inspector, at his office, between the hours of nine a.m. and six p.m., on the fourth lawful day after the meeting referred to in rule 18, be entitled to receive a voting paper, and then and there to fill up the same, and to deliver it to the Inspector.

23. The Inspector, on the next lawful day after that on which the voting paper has been left at the house or premises of each elector occupying a house or premises within the parish or combination, and entitled to vote at the meeting, shall send a person or persons specially named for that duty to the said houses or premises of all such electors to collect the voting papers in a locked bag, with an opening or slip into which the voting papers are to be dropped, and every such elector shall place, or cause to be placed, the voting paper left at his house or premises, whether signed, initialed, or not, in the bag carried by the person who is sent to receive it. Electors not occupying premises within the parish or combination may transmit their voting papers, duly filled up, to the Inspector, by post or otherwise, on or before the second lawful day after the same shall have been posted or otherwise delivered.

24. No such votes so given by voting paper shall be valid, if they are given for a greater number of candidates than there are Managers to be elected, or if the voter shall have given, in the whole of the wards or divisions into which a parish or combination may be divided, a greater number of votes than he would be entitled to have given if the parish or combination had not been so divided.

25. In case any voting paper, duly delivered, shall not have been collected through the default of the person named for that duty in terms of rule 23, the voter in person may deliver the same to the Inspector at his office, before two o'clock p.m. on the next lawful day immediately following the day specified in the voting paper as that on which it should have been called for.

26. The Inspector shall declare within two lawful days after the day named for collecting the voting papers, those persons to be elected Managers of the Poor (according to the number fixed by the Board of Supervision) who shall have a majority of votes.

27. In the event of an equal number of votes being given in favour of condidates, the person paying the largest amount of assessment shall be preferred and held to be elected.

28. The Inspector shall forthwith intimate to the persons who shall have been so chosen, that they have been elected Managers of the Poor for the parish.

29. The Inspector shall also fix at each place at which the notice of meeting shall have been affixed, a return, in the annexed form (D), of the persons who have been elected Managers of the Poor, and shall transmit a copy of the same to the Board of Supervision. Poor Law.

30. If the Board of Supervision has divided the parish or combination into wards or divisions for the purposes of the election, then the proceedings for that purpose in each ward shall be the same as if the ward were a separate parish.

FORM A.

Alphabetical roll and voting list of the persons entitled to vote at the election of Managers of the Poor for the parish (or combination) of and ward for the year commencing

Names of Electors.	No of Votes each Elector is entitled to give.	Names of Candidates.			

I do hereby certify, that this list contains the name of every person entitled to vote in ward of this parish (or combination), and the exact number of votes each is entitled to give, for the election of Managers of the Poor at the election which is to take place on the

_____ *Collector of Assessment for the Poor.*

FORM B.

Voting paper for the parish (or combination) of and ward for the election of Managers of the Poor.

Initials of Voter against the Name of the Candidate for whom he votes.	Names of the Candidates.	Residence of the Candidates.	Designation.	Opinion of the Inspector as to Disqualification.

I vote for the persons in the above list against whose names my initials are placed.

Signature or mark of voter_____

Signature of witness to the mark _____

N.B.—This paper will be called for on the next lawful day after it has been left, that is, on the day of 18 , and the votes will be lost,—

1st, If it be not then delivered to the person sent to receive it.

2d, If the initials of the voter be not written against the names of the candidates he votes for.

Poor Law.

3d, If they be written opposite to more names than there are Managers to be elected.

4th, If the paper be not signed with the name or mark of the voter.

5th, If signed with a mark, if the mark be not attested.

6th, If a voter shall give, in the whole wards, a greater number of votes than he would be entitled to have given if the parish had not been divided into wards.

Provided that if this voting paper is not called for, through the default of the person appointed for that duty, the voter in person may deliver it to the Inspector at his office before two o'clock p.m. on the next lawful day immediately following the day specified in this voting paper.

FORM C.

Voting paper for the parish (or combination) of and ward for the election of Managers of the Poor.

Initials of Voter against the Name of the Candidates for whom he votes.	Names of the Candidates.	Residence of the Candidates.	Designations.	Opinion of the Inspector as to Disqualification.

I vote for the persons in the above list, against whose names my initials are placed.

Signature or mark of voter _____

Signature of witness to the mark _____

N.B.—This paper must be transmitted to the Inspector on or before the second lawful day after it has been posted, or otherwise delivered, and the votes will be lost,—

1st, If it be not then transmitted to the Inspector.

2d, If the initials of the voter be not written against the names of the candidates he votes for.

3d, If they be written opposite to more names than there are Managers to be elected.

4th, If the paper be not signed with the name or mark of a voter.

5th, If signed with a mark, if the mark be not attested.

6th, If a voter shall give, in the whole wards, a greater number of votes than he would have been entitled to have given if the parish had not been divided into wards.

FORM D.

Return of the Managers elected, to be affixed to the door of the Parish Church, and at such other places as the notice of meeting shall have been affixed.

Parish (or Combination) of _____

I do hereby certify that the election of Managers of the Poor for the parish (or combination) of was conducted in conformity with the

Act 8 and 9 Vict. c. 83, and that the entries contained in the schedule hereunder written are true. Poor Law

Names of Candidates.	Residence.	Designation.	Number of Votes given for each.	Names of the Managers Elected.

Given under my hand this day of

Inspector of the Poor for the Parish of

Approved by the Right Hon. Richard Assheton Cross, one of Her Majesty's Principal Secretaries of State.

11*th August* 1875.

No. 13.—Circular with Instructions by Dr. Littlejohn in View of an Epidemic of Scarlatina.

Public Health Act.

Board of Supervision, Edinburgh, 3d December 1874.

Sir,—I am directed by the Board of Supervision to forward to you, for the information and guidance of the Local Authority, the following instructions and directions which have been prepared by Dr. Littlejohn, the Medical Officer of the Board under the Public Health Act, and approved of by the Board:— Public Health.

Instructions.

In view of the presence of an epidemic of Scarlatina in various parts of Scotland, the Board of Supervision would impress on Local Authorities the importance of strictly enforcing the provisions of the Public Health Act as to Nuisances, including the accumulation of refuse of all descriptions, dirty water-courses, overcrowding, and impure water supply, as it has been ascertained that whatever renders a house and its surroundings unhealthy intensifies the illness of the inmates, and renders it more fatal. Removal of Nuisances.

All persons, children as well as adults, affected with Scarlatina, should at once be removed to a hospital, unless the house accommodation is such as to allow of isolation and suitable treatment. Removal to Hospital.

The removal should be effected, in the case of a child, by being carried, in the case of an adult, by the conveyance attached to the hospital. On no account (if possible) should any cab or other public conveyance be How effected.

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As to Penalties, see §§ 48 & 49 of P. H. Act.

employed. If it is, however, so used, it should be disinfected to the satisfaction of the Medical Officer before being again employed by any other person. Should a cart be used, it must afterwards be well washed with a solution of carbolic acid, made by adding two wine-glassfuls of carbolic acid to one gallon of water.

Until removal to a hospital is accomplished, the attention of the Sanitary Inspector should be directed—

1*st*, To the suitable disinfection of the clothes, bedding, etc. etc.; and

2*d*, To the isolation of the patient until all risk of infection has passed.

Disinfection of Clothes.

A.—AS TO DISINFECTION.—The body clothes and bed clothes should be steeped for a night in water to which Condy's Fluid has been added, in the proportion of one wine-glassful to a gallon of water, and thereafter thoroughly washed and freely exposed to the air.

Bedding & Apartment to be fumigated.

The bedding, on the termination of the illness, or when it can be changed, should be suspended in a vacant apartment at a little distance from the floor, and exposed to the fumes of sulphur. From two to four tablespoonfuls of ordinary flower of sulphur (according to the size of the apartment) should be placed on an iron shovel, along with some live coal or peat. While the sulphur is burning, the door and window of the apartment should be kept shut for at least two hours. By this means, if the patient is removed, the apartment itself, as well as the suspended bedding, may be disinfected.

Isolation of Patient.

B.—AS TO ISOLATION.—So long as the patient is confined to bed, the risk of infection is comparatively limited. It is otherwise when convalescence is established, and the patient is able to go about. The skin peels off and is removed, and so long as this process is in operation the disease is communicated with great facility. It is of importance during this stage of the recovery that the patient should be preserved from cold, and prevented from mixing with his fellows at school, or in the workshop.

How effected.

This is effected by keeping the patient strictly within doors for a fortnight or three weeks after apparent recovery. At the same time, he should on two occasions, or oftener if possible, be washed from head to foot with carbolic soap, and he should not return to school, or work, until the Medical Officer certifies that he can do so without risk of spreading the disease. When a case of Scarlatina occurs in a family in which there are children, these children should be kept from school until a medical certificate is given that there is no danger of infection. As the disease is highly infectious, and has been frequently carried by articles of food and dress, it is of importance that parties selling or delivering milk, groceries, etc., should not be allowed to come into contact with the sick or convalescent, and that all articles of dress should be well fumigated before being taken from an infected house.

Duty of Sanitary Inspector in case of death.

C.—In the event of a case of death from Scarlatina coming to the knowledge of the Sanitary Inspector, he should make particular inquiries as to the disposal of the body and bed clothes of the deceased, should see that these, as well as the bedding, are thoroughly disinfected as above directed, and also, that the sink, privy, ashpit, or water-course, on or into which the washings of the body have been deposited, is disinfected with a solution of carbolic acid (made as formerly directed), which should be passed down the drain or water-course, or freely sprinkled over the midden or ashpit.

The Board have been informed by the Local Authority of Glasgow that their Committee of Health have conferred with the School Board, and arranged a system of mutual information which has proved very useful. The Medical Officer remarks:—'The officers of the School Board send me notice of all cases of infectious disease discovered in their official work, while my officers note the schools to which children of infected families are

going, and every night despatch simultaneous notices to School Board and to teachers. We do so in the case of *all* schools. When by recovery and disinfection, etc. etc., the house is free of infection, we despatch a notice in the same way. Until such a notice is received from us, the teachers do not admit the children, and the Board regards their attendance as excused. This will in future be a routine part of the business of the Department in respect of all infectious diseases.'

The Board of Supervision entirely approve of the very sensible and practicable system adopted in Glasgow.

You will submit this communication to an early meeting of the Local Authority, and give it as much publicity as you can within your district. Copies of it may be obtained at the office of the Board of Supervision.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

To the Local Authority.

No. 14.—Circular with Report by Dr. Littlejohn as to Outbreak of Typhoid Fever at Crosshill, Parish of Cathcart.

Board of Supervision, Edinburgh, 1st May 1875.

Public Health Act.

Sir,—I am directed by the Board of Supervision to transmit, for the information of the Local Authority and their officers, the accompanying copy of a Report to the Board by Dr. Littlejohn, as to an outbreak of Typhoid Fever at Crosshill, in the parish of Cathcart.

Although the inquiry to which the Report relates was confined to the Burgh of Crosshill and its neighbourhood, it appears to the Board that their Medical Officer's inquiry upon this occasion has been so exhaustive as to render the information contained in his Report generally interesting and specially instructive.

Dr. Littlejohn's important suggestions in the case of Crosshill cannot fail to prove of value to all Local Authorities and their officers in dealing with any outbreak of infectious disease, whether engendered or promoted by bad sanitary conditions.

Additional copies of the Report can be obtained from Murray & Gibb, Printers, Edinburgh, at 2d. per copy, or 1s. 9d. per dozen.—I am, Sir, your obedient servant,

JOHN SKELTON,
Secretary.

To the Clerk or Sanitary Inspector of the Local Authority.

Report to the Board of Supervision as to outbreak of Typhoid Fever at Crosshill, Parish of Cathcart, and County of Renfrew, by Henry D. Littlejohn, M.D., F.R.C.S., Medical Officer of the Board of Supervision.

In obedience to the instructions of the Board of Supervision, I visited Crosshill on Wednesday, 3d March 1875, for the purpose of inquiring into an outbreak of fever in the burgh. I had, in the first instance, an interview with the Provost, Bailie Sellars, Chairman of the Sanitary Committee, and Messrs. Chalmers, Ramsay, and Simpson, members of the Sanitary Committee,—the Town Clerk, and Mr. Grozier, the Sanitary Inspector, being also present. From the Provost I received a general statement as to the

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health of the burgh, and the circumstances attending the epidemic; and I was assured by him and the other gentlemen present, of their desire to adopt any precautions, regardless of expense, that could be recommended in the present inquiry. Shortly thereafter, accompanied by the Provost and the Inspector, I had an interview with four of the medical practitioners in Crosshill, viz. Dr. Morton, Dr. Duncan, Dr. Ronald, and Dr. M'Kim, and I received from them full particulars of the nature of the disease, its distribution in the burgh, and the probable cause of the outbreak. There could be little doubt of the formidable character of the disease, when I was assured by these four medical gentlemen, that since the middle of January 120 cases of Typhoid Fever had been treated by them, and that there must be other cases attended by medical practitioners living outside the burgh. The mortality fortunately had been low, only two deaths having occurred. I visited several cases, and had no difficulty in recognising the ordinary symptoms of Typhoid Fever. Opinions were somewhat divided as to the origin of the disease; while some, from careful analysis of the cases, had come to the conclusion that the disease was propagated by means of milk, others were not so confident, and suspected that the escape of sewage gas, in consequence of imperfect fittings, might have originated the fever. The Local Authority had, on the day of my visit, issued bills calling upon the inhabitants to boil their milk, and to use disinfectants in their sanitary conveniences. I found, on inquiry, that the chief supply of milk in the burgh came from three well-known shops, viz. those of Colville, Ralston, and Smith, and that a large proportion of the milk sold in these shops was supplied by Mr. John Aitken, Polnoon Lodge, Eaglesham. In one of these shops a death had occurred on the day of my visit; and the supply of milk from these premises was at once stopped. From what I learned, in the course of my conversation with the medical men, I considered it my duty at once to proceed to Eaglesham and examine its sanitary condition, and, more especially, to inquire into that of the dairy farm there which supplied milk to Crosshill. Accompanied by Mr. Grozier the Sanitary Inspector of Crosshill (who impressed me as an intelligent and efficient officer), I proceeded to Eaglesham, and put myself into communication with Dr. Mack, one of the medical officers of the parish, and whom I luckily found at home. From him I ascertained that during the winter Typhoid Fever had been prevalent in the village; that 26 cases out of a population of 1237 had come under his notice, while others had been attended, he believed, by other medical men; that the disease had been of a mild type, and that but one death had taken place. I accompanied him to the Wauker farm, in the immediate neighbourhood of Eaglesham, and distant from the centre of the village about half a mile, where he showed me two young patients, aged respectively six and four years, presenting all the appearances of being convalescent from some febrile affection. Dr. Mack assured me that the illness was undoubtedly Typhoid Fever. The farm-house and dairy were scrupulously clean; but I observed that the byre ventilated into the house, and that the apartment in which the milk and utensils were kept formed a part of the house, and were situated close to the byre. The cows were thirty in number, and in excellent condition. The daily yield of milk about 100 pints. The water supply was derived from a well at the south end of the buildings, in close proximity to the byres and to a large collection of manure, from which much liquid refuse escaped. I was informed that the well was furnished with a supplementary supply of water from a spring which rose in a field lying between the farm and the south end of the village of Eaglesham, and it was easily seen that this supply-pipe, in its passage to the well, lay in soil dangerously soaked with the dunghill or midden refuse. So far as the water supply of this farm was concerned, nothing could be more objectionable. Crossing the meadows, we reached the so-called spring—the product of the irrigation of a

field of some acres. The source of the water thus supplied deserves special notice. The southmost cottage in the village has a very large midden immediately adjacent to it. This mass of manure drains into the ditch at the roadside, and after running a distance of forty-four feet, comes into close proximity to a well within two or three feet of the gutter, and so placed, that on any sudden increase of the sewage in the gutter this overflowed directly into the well. Generally, however, the overflow of the well passed into the gutter, and the combined stream, after continuing its course at the side of the road about twelve yards, crossed it and was distributed on the field. The water supply of the Wauker farm was therefore liable to a double contamination,—1*st*, from the result of the irrigation with contaminated water; and, 2*d*, from the dangerous position of its special well. A specimen of the water supply of the farm was obtained from the pumps in the yard; but on proceeding to take a specimen from the well by the roadside, it appeared that the residenters in the nearest house had emptied the well and allowed its contents to escape. On inquiry I learned that two cases of Typhoid Fever had occurred in this house, and one, a boy, æt. 7, had required medical attendance to the end of December 1874; and that the discharges from these patients had been thrown, either on the manure heap, or into the ditch already mentioned.

Struck with the number of young persons who had been affected, and learning that the fever had at last attacked the family of the schoolmaster, I was anxious to inspect the schoolhouse premises, and examine its water supply, and sanitary arrangements. I found the house a perfect hospital. Out of eight of a family, six were struck down—the ages of those affected ranging from four to twenty years; the ages of the two who had escaped being twenty-one and seventeen. The house itself was all that could be desired as to cleanliness, and precautions had been taken to separate the sick from the healthy, and to procure for the convalescent opportunities for exercise and change of air. There was no W.C., and the water supply was derived from a well close to one extremity of the garden, and at the foot of a cultivated knoll. This well appeared to me to be in dangerous proximity to highly-manured soil, and I determined to take a specimen for analysis. The schoolmaster, a most intelligent person, assured me that the well was unexceptionable, and that he never had a complaint to make of the character of the water. I inquired as to the place where the excreta of the patients were deposited, and was conducted to a large midden communicating directly with the privy belonging to the house, and, what to my mind was of more importance, with the privy of the public school, so that the one ventilated directly into the other. The position of the well rendered it exceedingly unlikely that any soakage from the midden should reach it; but I certainly thought that after the higher ground in its immediate vicinity was manured with the contents of the midden, the well would be highly charged with organic matter. To enable me to judge more accurately of the water supply of the village, I took another specimen from a well in a meadow to the east of the village, and in front of the doctor's house. I next visited Polnoon Lodge, apparently a kind of clearing house for the milk of the district. Mr. Aitken, the manager, was not at home, but I saw the owner Mrs. Macpherson. There also everything was scrupulously clean, and I was allowed free liberty to inspect the premises. I was assured by Mrs. Macpherson that no milk was brought into the lodge, and that the milk, so soon as it was delivered in the road before the house, was despatched to Glasgow.

The specimens of water were conveyed to Edinburgh, and handed to the City Analyst, Mr. J. F. King, for analysis, and I append his reports, dated 19th March 1875 (below, pp. 137 and 138). The conclusions at which Mr. King arrives are: that the water supply at Wauker farm is decidedly

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impure, and should not be used for dietetic purposes; and that the specimens from the schoolhouse and from the well in the green are impure, but that the amount of impurity is so small as not to render the waters unfit for use.

As the result of my visit to Eaglesham, I am of opinion that the locality was an infected one, and that the disease, however originating in the first instance, had spread by means of the excreta of the patients contaminating, 1*st*, the air of the houses; 2*d*, the air of the neighbourhood, from having been exposed on middens and in water-courses; and, *lastly*, the water supply. Each case, so to speak, formed a fresh centre of infection; and the privy of the public school appeared to me a ready means of spreading the disease. As to the cases at Wauker farm, these could be satisfactorily accounted for by the attendance of the children at school, and the use of the water supply at the farm must have predisposed them to the infection of the fever. The excreta of the patients at this farm were thrown on the midden; the parties in attendance on the sick superintended the arrangements as to the collection and disposal of the milk; and the connection between the dairy and the rest of the house was free and open. Again, the milk utensils were washed with water of suspicious character.

As to the origin of the disease in Eaglesham, I learned from Dr. Mack that the first case occurred about 26th August 1874. A young man came from Glasgow (where he was employed during the week) suffering from what was supposed to be a severe cold. It soon proved to be Typhoid Fever. Shortly after this young man removed to Eaglesham, two other cases of fever occurred in the lodgings he had left in Glasgow. At Eaglesham, a young woman residing in the same house where the patient from Glasgow lay, was a short time afterwards (six or seven weeks) seized with the same fever, and had a severe attack. No other cases came under Dr. Mack's notice till about the 20th of November, when the disease became, and has continued to be, unusually prevalent. The school returns show that the first scholar left on the 21st November 1874. Of the schoolmaster's own family, all those affected attended school with the exception of the youngest, aged four. The first set of his children who became affected, lay down on 27th December. The following dates are important: The case of William Melville, æt. 7, residing in the southmost house in the village, already referred to, was first seen by the doctor on 26th November. Of the two Mathers at the Wauker farm, only one is of school age. 'He left school on the 5th December, and returned on 4th January,—illness reported to be cold. Again left on the third week of January, and has not again returned.' The disease appears to have made its first appearance in Crosshill about 18th January 1875, and on the 14th February broke out in Colville's dairy—the first case proving fatal on the 4th of March. After the middle of February, the disease became epidemic in Crosshill.

In the meantime, pending the analysis of the specimens of water from Eaglesham, I made a survey of the sanitary state of Crosshill. I was very favourably impressed with its general cleanliness. The system of ash-pits prevails, but I could detect no undue accumulation; and I satisfied myself that the contents of these ash-pits were chiefly cinders and dry *debris*. I saw no ash-pits that could be looked upon as nuisances. The cleansing of these receptacles, however, is left to the discretion of the householders; and I thought it advisable, under the circumstances, to recommend the authorities to insist on a general emptying of the ash-pits throughout the burgh. In several of the houses that I visited, I had complaints as to what was believed to be the escape of sewage gas. On inquiry, I found that for some ten or twelve days prior to my visit, the authorities had, by means of a competent tradesman, been examining the internal house-fittings throughout the burgh, for the purpose of detecting any imperfection in

the apparatus; and that they had also called the attention of Mr. Colledge, the Burgh Surveyor, to the state of the general system of drainage.

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Crosshill stands at a considerable elevation above the Clyde, into which it drains; and I could not help suspecting that its very position exposed it to the risk of great pneumatic pressure in its drains, and that this circumstance might account for the complaints just referred to. Accompanied by Mr. Colledge I carefully examined the main drains, and ascertained that Crosshill occupies the summit of three drainage systems. The eastward portion of the burgh draining into an open ditch, running east into the Mire Burn, and thence to the Clyde. The western and northern portions by a brick sewer (Langside Road), formerly called the Blind Burn, running directly north; and an elongated narrow portion to the south by a brick sewer (City of Glasgow), formerly called the Kinning-house Burn, passing westwards.

In the case of the eastern part of the burgh, the free ventilation afforded by the open ditch, was a sufficient guarantee that no undue pressure existed in that drainage area, and no complaints were made from that quarter. It was otherwise in the other drainage areas—draining directly into large built drains. What struck me as remarkable, however, was that the main drains of these two areas were ventilated by suitable openings in the streets along their course, apparently in an efficient manner. These openings were examined, and from only one of them was there a marked escape of sewage gas. This opening was situated on the drain passing to the west. The condition of the main drains was found to be excellent. There was no deposit, and the contents, comparatively small in amount, were running freely. I remarked that while the course of the drains was ventilated, the highest points of each drain and of its various branches were not trapped and ventilated. Mr. Colledge agreed with me that at the sites in question openings should be made; and the authorities at once gave the requisite instructions for this being done.

As to the house drainage, I found in nearly every case that the drains were ventilated by pipes passing to the roof, and that in this respect Crosshill contrasted very favourably with Edinburgh and other places which I had examined. The construction of the houses, which were excellent, so far as cubic space was concerned, was faulty as regards the position of the sanitary conveniences. In all cases the W.C. was ventilated. This was directly outwards in the better class of houses, while in the flatted tenements the opening was into the common stair. Internally these conveniences ventilated directly into the house. I carefully investigated several houses, which were pointed out to me by the various medical men, with the assistance of a skilled Sanitary Inspector. In some of the highest rented, the faulty arrangement existed of a bath-room containing a fixed basin and a W.C., all ranged in lines communicating with the same pipe. If the bath was suddenly emptied, the consequence was, that the traps of the basin and the W.C. were simultaneously emptied, and free access given to gases from the drain. And this escape would more certainly occur at night, when doors and windows were shut, and fires were burning briskly. The impression produced on my mind by this examination of the drainage was, that Crosshill was exposed to backward drainage pressure, that the general ventilation was defective, and that the position of the house conveniences was faulty. In whatever way the fever had been introduced, it was evident to me that the excreta of the patients being passed into the drains and undergoing decomposition, there would be great risk of the emanations from them being carried directly backwards into the houses, and in favourable conditions spreading the disease. But as it was possible that the special poison had been introduced into the drains between Crosshill and the drainage outfalls into the Clyde, I addressed queries to the Medical Officer of Health of the City of Glasgow, the Burgh Authorities of Govan and Kinning Park, and to the Local Authority for Govan Parish; and from

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these various sources I learned that Typhoid Fever was either entirely absent from these localities, or that they were unusually free from that disease.

I next directed my attention to the water supply. I found that it was constant, so far as that required for drinking and cooking purposes was concerned, and that the sanitary conveniences were supplied from cisterns. The waste-pipes were, on the whole, satisfactorily connected, and in but few instances could I detect any flaw in the general arrangements. I was informed, however, that for several weeks during the last severe frost there had been a scarcity of water owing to the freezing of the supply-pipes, and, in consequence, there can be little doubt that the traps of the conveniences must have been rendered inoperative, and the amount of run in the main drains seriously diminished. To guard against the possibility of a mistake in the character of the water supply, I on two occasions took specimens of the water as supplied to Crosshill, and handed them to Mr. King for analysis. Two of these were taken from cisterns; and from the deposit that subsequently took place in the specimens, it was evident that the filtration of the water was imperfect. The cisterns themselves were clean, though this could not be said of all those which were examined. I was informed that the water supply of Crosshill was mainly derived from the Gorbals Gravitation Works, and that a certain amount of the Loch Katrine water was mixed with it. From Mr. King's Reports it will be observed that, as a water supply for ordinary domestic purposes, the water supply to the inhabitants of Crosshill cannot be looked upon as satisfactory,—it could not, in my opinion, be recommended, were it proposed to be introduced *de novo*. And the questions arise which I could only answer with some degree of hesitation:—1*st*. Would the use of this water tend to the production of Enteric disease? and 2*d*, If the so-called germs or seeds of Enteric or Typhoid disease were once introduced into the body, might not the use of this water tend to develope the more marked symptoms of the disease?

It will be observed that as the area of investigation was being extended, fresh possible sources of fallacy in the determination of the cause of the outbreak were cropping up, and I had no hesitation in recommending to the Local Authority,—1*st*, That a census should be taken of the inhabitants of the burgh, specifying the houses affected, the ages of those attacked, the source of the milk supply, together with the position of the houses on the various lines of drainage. And 2*nd*, that the private and public drains should be daily disinfected; and, to ensure that the disinfectants were regularly employed by the citizens, that a suitable staff should be employed to visit each house in the burgh at least once daily, and wherever they had reason to suppose that disinfection had been neglected, to disinfect the drains on the spot. These suggestions were at once adopted by the authorities, and faithfully carried out. I have already mentioned that a death from Typhoid Fever had occurred in a shop from which Eaglesham milk had been supplied. Little difficulty was experienced in shutting up this place of business, and the milk supply was transferred to Ralston's, another source of supply of Eaglesham milk. There also, and at Smith's, a house adjoined the shop, with which there was a free communication. This could not but be looked upon as highly objectionable in the circumstances, and I recommended to the authorities that fresh premises should be obtained for both these parties, where their milk sales could be carried on apart from any direct connection with inhabited rooms. This suggestion was at once carried into effect.

Meanwhile the census was completed, and gave the following interesting results:—Of 504 inhabited houses in the burgh, there were no fewer than 112 in which the disease had appeared. Of these 112 houses, 94, or 84 per cent., were supplied, wholly or partially, with milk from Eaglesham, leaving

18, or 16 per cent., to be accounted for otherwise, occurring as they did in houses supplied by other seven dairymen who had no connection with Eaglesham. No dairyman who drew his milk from Eaglesham escaped having disease among his customers, and, as we have seen, to a large extent; while there were seven dairymen (in addition to the seven mentioned above) who had their milk supply from other districts, and had no disease among their customers at all.

The 112 infected houses furnished 153 cases of the disease. The ages were ascertained to be as follows:—Above 12 years, 63; under 12 years, 90. I was anxious to observe the influence of the various lines of drainage on the distribution of these cases, and the authorities willingly undertook this fresh investigation. It was found that the 153 cases grouped themselves as follows:—

	Langside Road Sewer.	City of Glasgow Sewer.	Open Ditch.	Totals.
Population, ...	2210	417	173	2800
Fever Cases, ...	112	37	4	153
Percentage, ...	5·09	8·87	2·03	5·46

Of the 112 cases occurring in houses draining into the Langside Road sewer, 86, or 77 per cent., had their milk supply, wholly or partially, from Eaglesham. Of the 37 cases from houses draining into the City of Glasgow sewer, 34, or 92 per cent., were similarly supplied; while out of a population of 173 in houses draining to the east by the Open Ditch, only four were affected, but in these four cases the milk was obtained from Eaglesham. It is interesting to observe, that along the drainage line where the sewer ventilation was defective, and where the house-fittings were found to be least perfect, 26 cases, or 23 per cent., of the disease occurred, the origin of which could not be satisfactorily traced to infected milk; while along the line of the City of Glasgow sewer, only three cases, or 8 per cent., were unaccounted for by reference to the milk supply; and in the area draining to the eastward in an open ditch, where the ventilation of the drains was remarkably free, every case of the disease was traced to suspected milk supply.

I have already drawn attention to the fact that in Crosshill, with superior and more complete appliances than those met with in any populous place that I have examined during the last twenty years, there were numerous avenues for the entrance of sewage gas in our present complicated system of house drainage, and that the sewage connections of the burgh were such, that it became a matter of great nicety to determine from a limited area of inspection how much of the present outbreak might not be due to some possible contamination at a lower level.

Learning, accidentally, that some cases of the disease had been reported at Langside, a district the drainage of which is quite distinct from that of Crosshill, being carried directly to the Cart, I considered it of importance to institute a personal independent investigation, which was satisfactorily completed with the following results. The disease, I found, was confined to the villa residences of the district, the village proper of Langside being unaffected, and free from the disease. Out of forty-two villas, the disease had appeared in six. Of the six, five were supplied from Colville's dairy,

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and one from Ralston's, both dairies getting their milk from Eaglesham; and these were the only villas, in the whole number of forty-two, which had their milk supply from the infected dairies of Eaglesham. In the six infected villas there were sixteen cases of fever, thirteen being children under twelve years, and three being servants. The sanitary arrangements of the villas were pretty much alike, and in no case were any serious defects detected. In the village of Langside there are twenty-eight families, consisting of 114 persons above twelve years of age, and forty-three children. The milk supply is furnished by local dealers, and none of it comes from Eaglesham. There was not a single case of illness in the village, although its sanitary condition was inferior to that of the neighbouring villas. These facts speak for themselves.

We have thus seen that there is every probability, if not absolute certainty, that the fever did not originate in Crosshill, that it was imported, and that the vehicle of importation was milk. A great impetus was given to the dissemination of the poison by the disease breaking out in Colville's premises, and there can be little doubt that the milk that passed through that establishment was specially tainted. There were, however, sanitary conditions in Crosshill that undoubtedly favoured the spread and the continuance of the fever. I refer especially to those points which I have already mentioned, viz. drainage deficiencies, both in the main sewers and house connections, and also unsatisfactory water supply, aided by the continuance of north-easterly winds, and of severe frost before the outbreak. These conditions were not, in my opinion, sufficient to account for the origin of the disease and its subsequent spread. From my experience of house construction in Edinburgh, and in towns throughout Scotland, I feel justified in saying so. But the disease once introduced among a population, the large proportion of which was predisposed from the use of tainted milk, and exposure to air contaminated with sewage gas (the drains themselves becoming fresh sources of infection), its rapid extension in an epidemic form is at once accounted for.

The lessons that I am inclined to draw from the foregoing history have reference—

1*st.* To the most suitable means of preventing the introduction of infected articles of diet.

2*d.* To the best methods of dealing with such a disease as Typhoid Fever, when it makes its appearance; and

3*d.* Of preventing its spread in an epidemic form.

Our Public Health Act, which, in the present imperfect state of knowledge of sanitary matters among medical practitioners and the general public, can only be regarded as a tentative measure, has no reference to the dangers arising from the importation of disease by the medium of milk. These have only been prominently noticed of late years. Clause 49 of the Public Health (Scotland) Act, 1867, is the only one applicable to the sale of milk from infected premises, and provision is made against the sale of 'Bedding, Clothing, Rags, or other things which have been exposed to infection from such (infectious) disorders.' This clause may be held to include milk; but, unfortunately, the previous part of the sentence renders only those persons liable who, 'without previous disinfection, knowingly sell, transmit,' etc., showing clearly that at the time the Act was framed, the opinion that milk might be a vehicle of infection was not entertained generally by the medical profession.

But legislation should go further, and Local Authorities should be empowered, in town and country districts, to license dairies, with special provision that not only should the presence of disease in the cows be notified to the Sanitary Inspector, but that all illness of an infectious character among the inmates of the farm or retail dairy should also be reported to the proper authority. In after years, it will be regarded as

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monstrous that every care should be taken by legal enactments to protect our herds from contamination with infected animals, but that all freedom is allowed to a citizen to have in his house an amount of infection sufficient to contaminate a whole parish or city, entailing not only discomfort and expense, but the greatest possible misery and the loss of valuable lives, without the slightest guarantee that ordinary care is taken to prevent the spread of mischievously infectious disease. The interest of the farmer or retailer is naturally to keep the fact of illness being on the premises as quiet as possible, and however stringent were the penalties attached to non-intimation to the Local Authority, I fear the temptation to silence is too strong. I am convinced that it is absolutely required for the protection of the public, that in all cases of infectious disease it should be rendered imperative on the parent and guardian, and *also* on the medical attendant, to report them to the sanitary headquarters. To ensure the hearty co-operation of the medical profession, a fee should be paid for each intimation. This small addition to our sanitary expenditure would be soon repaid by the rapid extinction of outbreaks of epidemic disease. I allow, that even with such guarantees, slight cases of disease might escape detection; and experience has shown that great evil has resulted from these apparently harmless illnesses. But to meet contingencies like these, we must look to the spread of household knowledge of disease, and also to the formation of a really efficient sanitary supervision.

Here is Eaglesham, for months a perfect magazine of infection, in close proximity to a great city which has enough to do to cope with its own proclivities to disease, without being exposed day after day to its importation in the shape of Typhoid Fever. This disease is allowed to pursue its course unchecked among mill-workers and children in a country village, and none can tell how large the area of infection may have become. It is notorious that cases of the disease have travelled from Crosshill as far as Dublin on the one side, and Edinburgh on the other, and have necessarily exposed both these cities to considerable risk. From neglect of ordinary sanitary precautions, it breaks out in a solitary farmhouse, and thence, in my opinion, it was imported into Crosshill. No notice, so far as I am aware, was ever taken of the epidemic quietly spreading during the winter in Eaglesham. The Local Registrar does not notice it in his quarterly or monthly reports to the Registrar-General until the disease has run its course. The medical officers of the parish have not been appointed Officers of Health under the Public Health (Scotland) Act, 1867, and are not called upon to take any sanitary supervision of the villages in the parish. The Sanitary Inspector is also Poor Law Officer, and has the supervision of a very large parish, and the salary he receives for sanitary work is nearly nominal. The parish school in its turn becomes a fresh source of infection, and with the arrangements common to Scotch villages, of middens, wells, and water-courses, disease germinates freely in all directions.

Under a proper system of sanitary surveillance the first case of Typhoid Fever that occurred in Eaglesham would, so to speak, have been isolated,—the excreta of the patient suitably disinfected before being thrown out, and the air of the apartment and house rendered pure and wholesome. This imported case from Glasgow should have been a solitary one in Eaglesham, and so soon as its true nature was ascertained, the fact of its occurrence there, should have been notified to the authorities in Glasgow, by whom steps would at once have been taken to discover the cause, and prevent its continued operation. Had this trifling exercise of sanitary forethought been performed, the winter's mortality and sickness at Eaglesham would have been prevented, and, of course, all subsequent extension of the disease. But supposing that through inadvertence the fever was allowed to progress, its area might at once have been circumscribed by means of house to house

Public Health.

visitation, the liberal use of disinfectants in houses, on middens, and along water-courses; and, in the case of the poor, where several patients were struck down in the same cottage, and suitable nursing was not available, by the prompt removal of the sick to an Epidemic Hospital. Should the disease unfortunately break out in a dairy farm, the Medical Officer of Health and the Sanitary Inspector would at once take steps to isolate the case, and shut off any communication between the house and the milk-room; and should any suspicion attach to the water supply, an analysis would be made without delay.

By the use of the means indicated, such a disease as Typhoid Fever might be kept within proper limits, and prevented assuming the epidemic form. But should the disease have unfortunately been allowed to spread unchecked, then I hold that it can only be met by the use of similar precautions to those adopted by the Crosshill Authorities. Should milk be suspected to be the vehicle of infection, the sources of contamination should be dealt with as I have previously recommended. In addition, the inhabitants should be enjoined to boil all the milk they use; the drainage and water supply should be looked to; disinfection should be freely practised, and a house to house visitation should be instituted to ascertain the number of the inhabitants affected, the sanitary condition of their houses, and to see that the domestic conveniences have been suitably disinfected. However advisable the removal of the sick to special hospitals may be in the case of the poor and badly housed, so far as the inhabitants of Crosshill are concerned I saw no necessity for resorting to this precaution. The general circumstances of comfort in the burgh, and the excellent house accommodation which the inhabitants possess, would have certainly rendered it, in my opinion, a harsh measure to have insisted on compulsory removal to an Epidemic Hospital. And, accordingly, I could not advise the authorities to take any steps in that direction.

At the same time, I was forcibly impressed with the inadequate character of our modern house construction. Every class of houses in Crosshill was constructed on bad sanitary principles, and, as I have shown, afforded ready avenues for the entrance of tainted germs. Greater powers should be given to the Local Authority to enforce certain simple rules by which—1*st*, Every water-closet should be built out from the house, with a separate cistern, have a cross draught through a window on either side, and its discharge-pipe, duly ventilated to the roof, and should be the only communication with the main drains; 2*d*, All other pipes, including those from the roof, from the cistern, from the sinks, from the fixed basins, and from the baths, should open freely to the air, and discharge themselves into a trapped grating; 3*d*, The water service should be constant; and if cisterns are used for the storage of drinking water, they should on no account supply the W.C.; and, 4*th*, An official inspection should be made of all cisterns and water apparatus at least once a year, and at the same time the cistern itself should be thoroughly cleansed. So long as our houses are constructed on defective principles, so long must there exist numerous avenues for the entrance of disease; and my investigations in connection with the present epidemic have convinced me of the truth of the principle I have long maintained, that as we have advanced in the luxuries of life in one department of house accommodation, we have, by our neglect of simple sanitary laws, exposed ourselves to dangers, and to certain diseases that are comparatively unknown in the houses of the poor which possess no sanitary conveniences, and are entirely free from sewage emanations.

I have only further to add, that by the 14th of March the fever had left Eaglesham, and that a month later only nineteen cases were under treatment in Crosshill; the full statistics to that date are given in Appendix No. XII.

From the medical and other gentlemen I have already mentioned, I re-

ceived willing and valuable assistance; but I have specially to name Provost Brown, who throughout the inquiry displayed the greatest anxiety as to the progress of the epidemic, and at all times heartily co-operated with me and the other medical men in adopting measures to arrest the disease.

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HENRY D. LITTLEJOHN, M.D.,
Medical Officer of the Board of Supervision.

125 George Street,
Edinburgh, 28*th April* 1875.

Report of Analysis of Four Samples of Water Received from Dr. Littlejohn.

Laboratory of City Analyst, Edinburgh,
19*th March* 1875.

On Thursday, the 4th day of the present month, Dr. Littlejohn handed to me four samples of water, with instructions to the effect that they should all be analyzed with the view of determining their suitability for domestic use.

The samples were carefully secured in glass-stoppered bottles, and duly labelled as follows:—

No. 1.—From pump well at Wauker Farm.
No. 2.—From well in common near doctor's house.
No. 3.—From well in garden of public school.
No. 4.—From pump well at Kirkland Farm.

I have carefully analyzed and chemically examined each and all of these waters, with the following results:—

No. 1.—Taken from well at Wauker Farm. This sample contains 16·24 grains of solid matter per gallon, of which 4·00 grains, or nearly one-fourth of the whole, is volatile residue, and 12·24 fixed residue. This latter consists principally of lime and magnesia salts. The water also contains saline ammonia and albumenoid ammonia, although not in very great amount. It further contains, however, a considerable amount of nitric acid, which is indicative of objectionable contamination.

From these results, I consider that this water is unfit for dietetic purposes.

No. 2.—Taken from well in the common near doctor's house. This sample contains 12·24 grains per gallon of solid matter, of which 3·20 grains are volatile, and the remainder consists principally of lime and magnesia compounds. Saline and albumenoid ammonia are present, but in small proportion; there is no nitric acid, while the amount of chlorine is not excessive.

This water, therefore, while it cannot be considered as eminently suited for domestic purposes, is by no means so impure as to warrant me in saying that it is unfit for use.

No 3.—From well in garden of public school. This water contains 11·20 grains of solid matter per gallon, of which 2·80 grains are volatile residue, and 8·4 grains fixed. It is almost entirely free from saline ammonia, and the amount of albumenoid ammonia present is very small. It contains a trace merely of nitric acid, while the proportion of chlorine is not excessive.

This water, therefore, is fairly pure.

No. 4.—Taken from well at Kirkland Farm. This is a comparatively soft water; it contains only 3·36 grains of saline matter, and 1·84 grains of volatile matter, per gallon. It contains a very small quantity of albumenoid ammonia, and still less saline ammonia; it contains no nitric acid, and an ordinary amount of chlorine. It therefore may be considered suitable for domestic use.

The conclusions to which I have come from these results are: That No. 1 water is decidedly impure, and should not be used for dietetic purposes.

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Nos. 2 and 3 contain a small quantity of impurity; but this is so small as not to render the waters unfit for use. No. 4 is a soft and ordinarily pure water.

J. FALCONER KING.

Results of Analysis of Four Samples of Water received from Dr. Littlejohn on 4th March 1875.

	Expressed in Grains per Imperial Gallon.			
	No. 1.	No. 2.	No. 3.	No. 4.
Total Residue	16·24	12·24	11·20	5·20
Volatile Residue	4·00	3·20	2·80	1·84
Saline Residue (mainly Lime and Magnesia) . . .	12·24	9·04	8·40	3·36
Saline Ammonia	·0024	·0064	·0008	·0032
Albumenoid Ammonia . . .	·0064	·0048	·0040	·0048
Nitric Anhydride . .	distinct	none	trace	none
Chlorine	0·96	1·36	0·72	0·40

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No. 1.—Well at Wauker Farm.
No. 2.—Well in common near doctor's house.
No. 3.—Well in garden of public school.
No. 4.—Well at Kirkland Farm.

J. FALCONER KING.

Laboratory of City Analyst, Edinburgh,
19*th March* 1875.

REPORT OF ANALYSIS OF FOUR SAMPLES OF WATER RECEIVED FROM DR. LITTLEJOHN.

Laboratory of City Analyst, Edinburgh,
20*th March* 1875.

ON Tuesday, the 9th day of the present month, Dr. Littlejohn handed to me three samples of water, and on Thursday the 18th, he further handed to me another sample of water, with a request that all these samples should be carefully examined as to their fitness for dietetic purposes. The samples were all carefully and properly secured in glass-stoppered bottles, and were duly labelled as follows:—

(From Main.) No. 1.—From house occupied by Mrs. Walker, 8 Spiers Place.
(From Cistern.) No. 2.—From Turnbull's House, 1 Albert Road.
(From Cistern.) No. 3.—From Anderson's House, 13 Winton Terrace.
(From Main.) No. 4.—From washing-house at 3 Eglinton Terrace.

I have made a careful chemical examination of all of these waters, the results of which are as follow:—

No. 1.—Taken from house occupied by Mrs. Walker, 8 Spiers Place.

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This water contains only 4·48 grains of dissolved matter per gallon, of which 0·48 grains are volatile, and the remainder fixed residue. It does not contain any nitric acid, and there is present only a moderate quantity of chlorine. The presence of saline ammonia was easily proved, although the quantity was small. Albumenoid ammonia was also present, and in considerable proportion. This water, therefore, while it cannot be said to be so impure as to be unfit for use, is certainly impregnated with a distinctly perceptible amount of objectionable organic matter.

No. 2.—Taken from Turnbull's House, 1 Albert Road. This water, like the preceding sample, is very soft, containing only 4·00 grains of dissolved matter per gallon, of which 3·36 are saline, and the remainder volatile residue. There is no nitric acid present, while the amount of chlorine is the same as in No. 1 sample. It contains a small quantity of saline ammonia, and a considerable amount of albumenoid ammonia, more, indeed, than in my opinion should exist in a potable water; and in consequence of this, I consider that this water is hardly so pure as water intended for domestic use should be.

No. 3.—From Anderson's House, 13 Winton Terrace. This water is similar to No. 1. It contains 4·08 grains of saline matter, which is practically the same amount as that which is present in No. 1. The volatile residue is somewhat higher—0·96 grains—than in No. 1, which is owing, doubtless, to a slightly greater amount of organic matter. The saline ammonia exists only in very small proportion, but the amount of albumenoid ammonia is much higher. It is, indeed, verging on the boundary, and shows that the water, although not unfit for use, is slightly contaminated.

No. 4.—Taken from washing-house at No. 3 Eglinton Terrace. This sample is in all particulars practically the same as No. 1.

The conclusions to which I am led by the results of these analysis are :—

1st. That these waters have all been of a very similar composition originally, and that when in their original condition they have been excellent potable waters.

2d. That all of them, and notably No. 2, have become, from storage in unclean reservoirs or cisterns, slightly contaminated ; but that this contamination, unless in the case of No. 2, is so slight as not to render the water unfit for use.

J. FALCONER KING.

Results of Analysis of Four Samples of Water received from Dr. Littlejohn on 9th March 1875.

	Expressed in Grains per Imperial Gallon.			
	No. 1.	No. 2.	No. 3.	No. 4.
Total Residue	4·48	4·00	5·04	4·80
Volatile Residue . . .	0·48	0·64	0·96	0·64
Saline Residue (mainly Lime and Magnesia) . .	4·00	3·36	4·08	4·16
Saline Ammonia	·0024	·0040	·0008	·0024
Albumeniod Ammonia . .	·0096	·0120	·0064	·0096
Nitric Anhydride	none	none	none	ft. trace
Chlorine	0·80	0·78	0·80	0·81

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(Main.) No. 1.—House occupied by Mrs. Walker, 8 Spiers Place.
(Cistern.) No. 2.—House occupied by Mr. Turnbull, 1 Albert Road.
(Cistern.) No. 3.—House occupied by Mr. Anderson, 13 Winton Terrace.
(Main.) No. 4.—House at No. 3 Eglinton Terrace.

J. FALCONER KING.

Laboratory of City Analyst, Edinburgh,
20th March 1875.

No. 15.—Report by Dr. Littlejohn as to Dry Earth Closets.

Office of Parochial Board of Inch, Stranraer,
31st July 1874.

Hospital Accommodation.

Dear Sir,—At a meeting of joint-committees of Inch and Stranraer held to-day, I was instructed to write you and inquire if your Medical Officer (Dr. Littlejohn) would recommend dry earth closets in preference to water closets; and if there is any particular patent or kind of earth closet he recommends.—I am, your most obedient servant,

JAMES DALLY,
Sanitary Inspector of Inch and Clerk to Joint-Committees.

To John Skelton, Esq.,
Secretary, Board of Supervision.

Stranraer and Inch Common Hospital, as to use of Earth Closets in Wards—Report by Dr. Littlejohn, Medical Officer of the Board of Supervision.

5th August 1874.

So far as my experience of these conveniences goes, unless the supply of thoroughly dried earth is regular and abundant, a nuisance is created which must be injurious both to the attendants and the sick.

If suitable care be taken in the preparation of the earth and in maintaining cleanliness, I see no objection to these closets being attached to wards, provision being made that the ventilation of the closet does not take place directly into the ward.

The arrangement adopted in the new Glasgow Epidemic Hospital is to have portable commodes in the wards, and whenever these are used they are immediately disinfected, and the excreta removed. Such an arrangement is very suitable for patients confined to bed or just convalescent.

Patients who are stronger might use the earth closets, if these are so placed that in using them the convalescents are not exposed to cold.

HENRY D. LITTLEJOHN, M.D.

No. 16.—Correspondence regarding a Hospital for Contagious Diseases.

Public Health.

Public Health,
No. $\frac{3346}{74}$.

Blairgowrie, 27th July 1874.

Sir,—I beg to acknowledge receipt of yours of the 21st, and in reply to that and your two former communications, dated respectively 7th March (No. $\frac{710}{74}$), and 6th May (No. $\frac{2183}{74}$), I beg to state that, at the request of the committee of this Board, I laid the whole, together with the report of the Inspecting Officer referred to in the first of these, before our Medical Officer, with a request that he would give his opinion thereon, which I only received to-day, and a copy of which I send enclosed; and I am, Sir, your obedient servant,

W. S. SOUTAR,
Clerk to the Parochial Board.

To the Secy., Board of Supervision, Edinburgh.

Letter, Robert Lunan, Medical Officer of the Parochial Board, Blairgowrie, to W. S. Soutar, Clerk to the Board.

27th July 1874.

I have your letters and communications from the Board of Supervision, Edinburgh, regarding a Hospital for Contagious Diseases for the Parish of Blairgowrie.

I have been upwards of thirty-eight years a medical practitioner here, and Medical Officer for the Parochial Board for twenty-six years, and I am of opinion that there is yet no need for a Hospital for Contagious Diseases in Blairgowrie, for the following reasons:—The Burgh has been for upwards of two years furnished with an excellent supply of first-class water, and since then contagious diseases have made their appearance very seldom here, and we have the Infirmary at Perth when required for any particular case; but this has very seldom, I may say never, been needed for contagious diseases.

These facts can be seen from my monthly reports to the Parochial Board.—I am, etc.,

ROB. LUNAN, L.R.C.S., Edin.

Proposed Epidemic Hospital at Blairgowrie.

13th August 1874.

I have read and considered the documents connected with the above.

Looking to the population of the parish, which is partly manufacturing, and the situation of Blairgowrie, whether as regards its position as an important communication with the Highlands, or its distance from the county town, I am clearly of opinion that a small hospital for the reception of cases of epidemic disease is required.

This hospital should contain ten beds, five for each sex. This number would admit of some classification of the cases, and also for their suitable treatment during convalescence.

Considering the site and the many sanitary advantages of Blairgowrie, it would be highly discreditable to the local authority of the Parish were its

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mortality otherwise than satisfactory, so far as the mere death-rate is concerned.

The utmost vigilance cannot prevent the accidental entrance of infectious diseases into the healthiest localities, and abundant experience has shown that where these diseases are not promptly treated by isolation and treatment, in buildings specially set apart for the purpose, they spread among the population and become epidemic. Much annoyance is thus caused, the character of the town and parish suffer, and the death-rate at once rises.

As to the facilities afforded by the Perth Infirmary, I doubt whether these are at present available for infectious diseases; but whether this be the case or not, there can be no doubt that to convey cases of infectious disease along well-frequented roads, and through populous districts for a distance of some fifteen miles, is most reprehensible and fraught with danger not only to the county, but to the whole community,

HENRY D. LITTLEJOHN, M.D.

No. 17.—Extract Minute of Board of Supervision, dated 5th November 1874, as to an application by the Commissioners of the River Tweed.

The Board have carefully considered the resolution of the Commissioners of the River Tweed, which was transmitted to them by the Clerk to the Commissioners on the 12th September last. The Commissioners request the Board, in exercise of their powers under the Public Health Act, to institute inquiries with a view to the abatement of nuisances arising from the pollution of some of the tributaries of the River Tweed by having noxious matters put into them from manufactories.

The Board are of opinion—(1) That it is not their duty to comply with the request of the Tweed Commissioners, and (2) that it is unnecessary and inexpedient for them to institute inquiries as to the subject referred to.

(1.) The Board do not consider themselves called upon to interfere in the present case. The law upon the subject, and the extent to which duties are imposed on the Board in relation to such matters, are explained in the Board's Twenty-Fourth Annual Report, pages 18–20, which is to the following effect:—

'In the course of this case, we had to consider whether it was our duty to take legal proceedings against either the Local Authority, or the persons whose operations caused the pollution of the river, and after a very careful and anxious deliberation, we came to the conclusion that it was not our duty to do so. We were not entitled to assume that the manufacturers were indisposed, or could not be brought to do all that was reasonable and practicable, in order to comply with the provisions of the Statute; the provisions of the 96th section of the Act, which empowers any two householders residing within a district to enforce the execution of the Statute, had not been resorted to; and it did not appear that the pollution complained of was of a nature that implied danger to public health, and required our immediate interposition.'

All the powers which the Board possess may be exercised by any Local Authority within whose district a polluted stream flows, or by any two householders under the 96th section of the Act. Moreover, as the Tweed Commissioners are, no doubt, aware, riparian proprietors have far greater powers at Common Law than those which are conferred by the Public Health Act. The remedy is, therefore, substantially in the hands of the persons who sustain the injury. The Board are glad to learn that the proprietors on the River Whitadder, injuriously affected by the pollution of that

stream, have taken steps to vindicate their legal rights, as had previously been done by the proprietors on the North Esk in Midlothian, and on the Almond running beween the counties of Midlothian and Linlithgow. The Board would recommend the same course to be followed in all other districts suffering from the pollution of streams. Further legislation is, however, probably necessary in order fully and effectually to abate and prevent the pollution of rivers.

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(2.) It appears to the Board that all the facts that can be desired with reference to the pollution of the rivers complained of have been already ascertained by the Rivers' Pollution Commissioners, and recorded in their 4th Report (1872). It would be going over the same ground again if the Board were to appoint a special commissioner to inquire into the extent of the pollution. Further, if the Board were to direct such an inquiry to be made as the Tweed Commissioners indicate, they would be holding out hopes of intervention, which, in their opinion, they would not be justified in undertaking.

No. 18.—Report of Superintendent of Central Vaccine Institution for Scotland, 1874–75.

Central Vaccine Institution for Scotland, 28 *Clarence Street, Edinburgh,* 24*th September* 1875.

Vaccination.

Sir,—I beg to submit to you my report for the year ended 31st July last.

There were 633 charges of lymph remaining at 1st August 1874, of which were fit for distribution about	500	
I received during the year from Collectors and other Medical Practitioners	2836	
Total available for distribution . .		3336
And there were distributed—		
To Vaccinators of parishes in reply to 494 letters of application	2376	
To Medical Practitioners not Vaccinators, in answer to 78 applications	396	
Total distributed to Scotland . .	2772	
To Practitioners in England . . .	21	
Total charges distributed . . .		2793
Leaving on hand at 1st August 1875 . .		543

It will be seen from this statement, compared with former reports, that the demand from vaccinators of parishes does not vary much from year to year, 494 letters of application having been received from them this year as against 505 in 1873–74, and 491 during the small-pox epidemic in 1871–72.

The abatement of small-pox explains the decrease from 139 last year to 78 this year in the number of applications from medical men, not vaccinators, and from Local Authorities.

With regard to the supply of lymph received for distribution, there is no difficulty as to quantity. Greatly more can be had than is required to meet the demand. The quality depends upon the care taken in the selection of it, and in the proper charging and sealing of the tubes. It will continue to be my endeavour to secure increased efficiency in both these respects.—I have the honour to be, Sir, your obedient servant,

WILLIAM HUSBAND, M.D., *Superintendent.*

John Skelton, Esq.,
Secretary to the Board of Supervision.

ABSTRACTS, RETURNS, AND TABLES.

APPENDIX (B.)

APPENDIX (B.)

ABSTRACTS, RETURNS, AND TABLES.

INDEX

TO THE PARISHES AND COMBINATIONS IN THE FOLLOWING ABSTRACTS, RETURNS, AND TABLES.

A Parish is placed in that County in which the greater part of its Population is stated to be by the Census of 1871.

Parish.	County.	Parish.	County.
A			
Abbey	Renfrew	Arbuthnot	Kincardine
Abbey St Bathans	Berwick	Ardchattan and Muckairn	Argyll
Abbotshall	Fife	Ardclach	Nairn
Abdie	Fife	Ardersier	Inverness
Abercorn	Linlithgow	Ardnamurchan	Argyll
Aberdalgie	Perth	Ardrossan	Ayr
Aberdeen	Aberdeen	Arngask	Fife
Aberdour	Fife	Arrochar	Dumbarton
Aberdour	Aberdeen	Ashkirk	Roxburgh
Aberfoyle	Perth	Assynt	Sutherland
Aberlady	Haddington	Athelstaneford	Haddington
Aberlemno	Forfar	Auchindoir	Aberdeen
Aberlour	Banff	Auchinleck	Ayr
Abernethy	Perth	Auchterarder	Perth
Abernethy	Inverness	Auchterderran	Fife
Abernyte	Perth	Auchtergaven	Perth
Aboyne	Aberdeen	Auchterhouse	Forfar
Airly	Forfar	Auchterless	Aberdeen
Airth	Stirling	Auchtermuchty	Fife
Alford	Aberdeen	Auchtertool	Fife
Alloa	Clackmannan	Auldearn	Nairn
Alness	Ross	Avoch	Ross
Alva	Stirling	Avondale	Lanark
Alvah	Banff	Ayr	Ayr
Alves	Elgin	Ayton	Berwick
Alvie	Inverness		
Alyth	Perth		
Ancrum	Roxburgh	B	
Annan	Dumfries	Baldernock	Stirling
Anstruther-Easter	Fife	Balfron	Stirling
Anstruther-Wester	Fife	Ballantrae	Ayr
Anwoth	Kirkcudbright	Ballingry	Fife
Applecross	Ross	Balmaclellan	Kirkcudbright
Applegarth	Dumfries	Balmaghie	Kirkcudbright
Arbirlot	Forfar	Balmerino	Fife
Arbroath	Forfar	Balquhidder	Perth

Parish.	County.
Banchory-Devenick	Kincardine
Banchory-Ternan	Kincardine
Banff	Banff
Barony	Lanark
Barr	Ayr
Barra	Inverness
Barry	Forfar
Barvas	Ross
Bathgate	Linlithgow
Beath	Fife
Bedrule	Roxburgh
Beith	Ayr
Belhelvie	Aberdeen
Bellie	Elgin
Bendochy	Perth
Benholme	Kincardine
Bervie	Kincardine
Biggar	Lanark
Birnie	Elgin
Birsay and Harray	Orkney
Birse	Aberdeen
Blackford	Perth
Blair-Athol	Perth
Blairgowrie	Perth
Blantyre	Lanark
Boharm	Banff
Boleskine & Abertarff	Inverness
Bolton	Haddington
Bonhill	Dumbarton
Borgue	Kirkcudbright
Borrowstounness	Linlithgow
Borthwick	Edinburgh
Bothkennar	Stirling
Bothwell	Lanark
Botriphnie	Banff
Bourtie	Aberdeen
Bowden	Roxburgh
Bower	Caithness
Boyndie	Banff
Bracadale	Inverness
Brechin	Forfar
Bressay	Shetland
Broughton	Peebles
Buchanan	Stirling
Buittle	Kirkcudbright
Bunkle and Preston	Berwick
Burntisland	Fife
C	
Cabrach	Banff
Cadder	Lanark
Caerlaverock	Dumfries
Cairney	Aberdeen
Calder, Mid	Edinburgh
Calder, West	Edinburgh
Callander	Perth
Cambuslang	Lanark
Cambusnethan	Lanark
Cameron	Fife
Campbeltown	Argyll
Campsie	Stirling
Canisbay	Caithness
Canonbie	Dumfries
Caputh	Perth
Cardross	Dumbarton
Caraldstone	Forfar
Cargill	Perth
Carluke	Lanark
Carmichael	Lanark
Carmunnock	Lanark
Carmylie	Forfar
Carnbee	Fife
Carnock	Fife
Carnwath	Lanark
Carriden	Linlithgow
Carrington	Edinburgh
Carsphairn	Kirkcudbright
Carstairs	Lanark
Castleton	Roxburgh
Cathcart	Renfrew
Cavers	Roxburgh
Cawdor	Nairn
Ceres	Fife
Channelkirk	Berwick
Chapel of Garioch	Aberdeen
Chirnside	Berwick
Clackmannan	Clackmannan
Clatt	Aberdeen
Cleish	Kinross
Closeburn	Dumfries
Clunie	Perth
Cluny	Aberdeen
Clyne	Sutherland
Cockburnspath	Berwick
Cockpen	Edinburgh
Coldinghame	Berwick
Coldstream	Berwick
Colinton	Edinburgh
Coll	Argyll
Collace	Perth
Collessie	Fife
Colmonell	Ayr
Colonsay & Oronsay	Argyll
Colvend	Kirkcudbright
Comrie	Perth
Contin	Ross
Corstorphine	Edinburgh
Cortachy	Forfar
Coull	Aberdeen
Coupar-Angus	Perth
Covington	Lanark
Coylton	Ayr

Parish.	County.
Craig	Forfar
Craigie	Ayr
Craignish	Argyll
Crail	Fife
Crailing	Roxburgh
Cramond	Edinburgh
Cranshaws	Berwick
Cranston	Edinburgh
Crathie & Braemar	Aberdeen
Crawford	Lanark
Crawfordjohn	Lanark
Crichton	Edinburgh
Criech	Fife
Criech	Sutherland
Crieff	Perth
Crimond	Aberdeen
Cromarty	Ross
Cromdale	Elgin
Cross and Burness	Orkney
Crossmichael	Kirkcudbright
Croy	Inverness
Cruden	Aberdeen
Cullen	Banff
Culross	Perth
Culsamond	Aberdeen
Culter	Lanark
Cults	Fife
Cumbernauld	Dumbarton
Cumbraes	Bute
Cummertrees	Dumfries
Cumnock (New)	Ayr
Cumnock (Old)	Ayr
Cupar	Fife
Currie	Edinburgh
D	
Dailly	Ayr
Dairsie	Fife
Dalgety	Fife
Dalkeith	Edinburgh
Dallas	Elgin
Dalmellington	Ayr
Dalmeny	Linlithgow
Dalry	Ayr
Dalry	Kirkcudbright
Dalrymple	Ayr
Dalserf	Lanark
Dalton	Dumfries
Dalziel	Lanark
Daviot	Aberdeen
Daviot	Inverness
Deer, New	Aberdeen
Deer, Old	Aberdeen
Delting	Shetland
Denino	Fife
Denny	Stirling
Deskford	Banff
Dingwall	Ross
Dirleton	Haddington
Dollar	Clackmannan
Dolphinton	Lanark
Dores	Inverness
Dornoch	Sutherland
Dornock	Dumfries
Douglas	Lanark
Dowally	Perth
Drainy	Elgin
Dreghorn	Ayr
Dron	Perth
Drumblade	Aberdeen
Drumelzier	Peebles
Drumoak	Aberdeen
Dryfesdale	Dumfries
Drymen	Stirling
Duddingston	Edinburgh
Duffus	Elgin
Duirness	Sutherland
Duirnish	Inverness
Dull	Perth
Dumbarney	Perth
Dumbarton	Dumbarton
Dumfries	Dumfries
Dun	Forfar
Dunbar	Haddington
Dunblane	Perth
Dunbog	Fife
Dundee	Forfar
Dundonald	Ayr
Dunfermline	Fife
Dunipace	Stirling
Dunkeld	Perth
Dunkeld, Little	Perth
Dunlop	Ayr
Dunnet	Caithness
Dunnichen	Forfar
Dunning	Perth
Dunnottar	Kincardine
Dunoon & Kilmun	Argyll
Dunrossness	Shetland
Dunscore	Dumfries
Dunse	Berwick
Dunsyre	Lanark
Durris	Kincardine
Durrisdeer	Dumfries
Duthil	Inverness
Dyce	Aberdeen
Dyke and Moy	Elgin
Dysart	Fife
E	
Eaglesham	Renfrew
Earlston	Berwick
Eastwood	Renfrew
Eccles	Berwick

Parish.	County.
Ecclesmachen	Linlithgow
Echt	Aberdeen
Eckford	Roxburgh
Eday	Orkney
Edderton	Ross
Eddleston	Peebles
Edinburgh	Edinburgh
Edinkillie	Elgin
Ednam	Roxburgh
Edrachillis	Sutherland
Edrom	Berwick
Edzell	Forfar
Elgin	Elgin
Elie	Fife
Ellon	Aberdeen
Errol	Perth
Erskine	Renfrew
Eskdalemuir	Dumfries
Essie and Nevy	Forfar
Ettrick	Selkirk
Evie and Rendal	Orkney
Ewes	Dumfries
Eyemouth	Berwick
F	
Fala and Soutra	Edinburgh
Falkirk	Stirling
Falkland	Fife
Farnell	Forfar
Farr	Sutherland
Fearn	Ross
Fenwick	Ayr
Fern	Forfar
Ferry-Port-on-Craig	Fife
Fetlar & North Yell	Shetland
Fettercairn	Kincardine
Fetteresso	Kincardine
Fintray	Aberdeen
Fintry	Stirling
Firth	Orkney
Flisk	Fife
Fodderty	Ross
Fogo	Berwick
Fordoun	Kincardine
Fordyce	Banff
Forfar	Forfar
Forgan	Fife
Forgandenny	Perth
Forglen	Banff
Forgue	Aberdeen
Forres	Elgin
Forteviot	Perth
Fortingall	Perth
Fossaway	Perth
Foulden	Berwick
Fowlis-Easter	Perth
Fowlis-Wester	Perth
Foveran	Aberdeen
Fraserburgh	Aberdeen
Fyvie	Aberdeen
G	
Gairloch	Ross
Galashiels	Selkirk
Galston	Ayr
Gamrie	Banff
Gargunnock	Stirling
Gartly	Aberdeen
Garvald	Haddington
Garvock	Kincardine
Gask	Perth
Gigha	Argyll
Girthon	Kirkcudbright
Girvan	Ayr
Gladsmuir	Haddington
Glammis	Forfar
Glasgow	Lanark
Glass	Aberdeen
Glassary	Argyll
Glasserton	Wigtown
Glassford	Lanark
Glenbervie	Kincardine
Glenbucket	Aberdeen
Glencairn	Dumfries
Glencross	Edinburgh
Glendevon	Perth
Glenelg	Inverness
Glenisla	Forfar
Glenmuick	Aberdeen
Glenorchy and Innishail	Argyll
Glenshiel	Ross
Golspie	Sutherland
Gordon	Berwick
Govan Combination	Lanark
Graitney	Dumfries
Grange	Banff
Greenlaw	Berwick
Greenock	Renfrew
Guthrie	Forfar
H	
Haddington	Haddington
Half Morton	Dumfries
Halkirk	Caithness
Hamilton	Lanark
Harris	Inverness
Hawick	Roxburgh
Heriot	Edinburgh
Hobkirk	Roxburgh
Hoddam	Dumfries
Holme	Orkney
Holywood	Dumfries

Parish.	County.
Houston	Renfrew
Hownam	Roxburgh
Hoy and Græmsay	Orkney
Humbie	Haddington
Hume	Berwick
Huntly	Aberdeen
Hutton	Berwick
Hutton	Dumfries
I	
Inch	Wigtown
Inchinnan	Renfrew
Inchture	Perth
Innerkip	Renfrew
Innerleithen	Peebles
Innerwick	Haddington
Insch	Aberdeen
Inverarity	Forfar
Inverary	Argyll
Inveravon	Banff
Inverchaolain	Argyll
Inveresk	Edinburgh
Inverkeillor	Forfar
Inverkeithing	Fife
Inverkeithny	Banff
Inverness	Inverness
Inverurie	Aberdeen
Irvine	Ayr
J	
Jedburgh	Roxburgh
Johnstone	Dumfries
Jura	Argyll
K	
Keig	Aberdeen
Keir	Dumfries
Keith	Banff
Keithhall	Aberdeen
Kells	Kirkcudbright
Kelso	Roxburgh
Kelton	Kirkcudbright
Kemback	Fife
Kemnay	Aberdeen
Kenmore	Perth
Kennoway	Fife
Kettins	Forfar
Kettle	Fife
Kilarrow	Argyll
Kilbarchan	Renfrew
Kilbirnie	Ayr
Kilbrandon	Argyll
Kilbride (Arran)	Bute
Kilbride, East	Lanark
Kilbride, West	Ayr
Kilcalmonell and Kilberry	Argyll
Kilchoman	Argyll
Kilchrenan and Dalavich	Argyll
Kilconquhar	Fife
Kildalton	Argyll
Kildonan	Sutherland
Kildrummy	Aberdeen
Kilfinan	Argyll
Kilfinichen	Argyll
Killean and Kilchenzie	Argyll
Killearn	Stirling
Killearnan	Ross
Killin	Perth
Kilmadock	Perth
Kilmalcolm	Renfrew
Kilmallie	Inverness
Kilmany	Fife
Kilmarnock	Ayr
Kilmaronock	Dumbarton
Kilmartin	Argyll
Kilmaurs	Ayr
Kilmodan	Argyll
Kilmore & Kilbride	Argyll
Kilmonivaig	Inverness
Kilmorack	Inverness
Kilmory	Bute
Kilmuir (Skye)	Inverness
Kilmuir, Easter	Ross
Kilninian & Kilmore	Argyll
Kilninver & Kilmelfort	Argyll
Kilpatrick, New	Dumbarton
Kilpatrick, Old	Dumbarton
Kilrenny	Fife
Kilspindie	Perth
Kilsyth	Stirling
Kiltarlity	Inverness
Kiltearn	Ross
Kilwinning	Ayr
Kincardine	Perth
Kincardine	Ross
Kincardine O'Neil	Aberdeen
Kinclaven	Perth
Kinfauns	Perth
Kingarth	Bute
King-Edward	Aberdeen
Kinghorn	Fife
Kinglassie	Fife
Kingoldrum	Forfar
Kingsbarns	Fife
Kingussie	Inverness
Kinloch	Perth
Kinloss	Elgin
Kinnaird	Perth
Kinneff & Caterline	Kincardine
Kinnell	Forfar

Parish.	County.
Kinnellar	Aberdeen
Kinnethmont	Aberdeen
Kinnettles	Forfar
Kinnoul	Perth
Kinross	Kinross
Kintail	Ross
Kintore	Aberdeen
Kippen	Stirling
Kirkbean	Kirkcudbright
Kirkcaldy	Fife
Kirkcolm	Wigtown
Kirkconnell	Dumfries
Kirkcudbright	Kirkcudbright
Kirkden	Forfar
Kirkgunzeon	Kirkcudbright
Kirkhill	Inverness
Kirkhope	Selkirk
Kirkinner	Wigtown
Kirkintilloch	Dumbarton
Kirkliston	Linlithgow
Kirkmabreck	Kirkcudbright
Kirkmahoe	Dumfries
Kirkmaiden	Wigtown
Kirkmichael	Ayr
Kirkmichael	Banff
Kirkmichael	Perth
Kirkmichael	Dumfries
Kirknewton	Edinburgh
Kirkoswald	Ayr
Kirkowan	Wigtown
Kirkpatrick-Durham	Kirkcudbright
Kirkpat.-Fleming	Dumfries
Kirkpat.-Irongray	Kirkcudbright
Kirkpatrick-Juxta	Dumfries
Kirktown	Roxburgh
Kirkurd	Peebles
Kirkwall	Orkney
Kirriemuir	Forfar
Knapdale, North	Argyll
Knapdale, South	Argyll
Knockando	Elgin
Knockbain	Ross
L	
Lady	Orkney
Ladykirk	Berwick
Laggan	Inverness
Lairg	Sutherland
Lanark	Lanark
Langholm	Dumfries
Langton	Berwick
Larbert	Stirling
Largo	Fife
Largs	Ayr
Lasswade	Edinburgh
Latheron	Caithness
Lauder	Berwick
Laurencekirk	Kincardine
Lecropt	Stirling
Legerwood	Berwick
Leith, North	Edinburgh
Leith, South	Edinburgh
Leochel-Cushnie	Aberdeen
Lerwick	Shetland
Leslie	Aberdeen
Leslie	Fife
Lesmahagow	Lanark
Leswalt	Wigtown
Lethendy	Perth
Lethnot	Forfar
Leuchars	Fife
Libberton	Lanark
Liberton	Edinburgh
Liff and Benvie	Forfar
Lilliesleaf	Roxburgh
Linlithgow	Linlithgow
Linton	Roxburgh
Linton, West	Peebles
Lintrathen	Forfar
Lismore & Appin	Argyll
Livingstone	Linlithgow
Lochalsh	Ross
Lochbroom	Ross
Lochcarron	Ross
Lochgoilhead	Argyll
Lochlee	Forfar
Lochmaben	Dumfries
Lochrutton	Kirkcudbright
Lochs	Ross
Lochwinnoch	Renfrew
Logie	Fife
Logie	Clackmannan
Logie-Buchan	Aberdeen
Logie-Coldstone	Aberdeen
Logie-Easter	Ross
Logiepert	Forfar
Logierait	Perth
Longforgan	Perth
Longformacus	Berwick
Longside	Aberdeen
Lonmay	Aberdeen
Loth	Sutherland
Loudoun	Ayr
Luce, New	Wigtown
Luce, Old	Wigtown
Lumphanan	Aberdeen
Lunan	Forfar
Lundie	Forfar
Luss	Dumbarton
Lyne and Meggat	Peebles

Parish.	County.
M	
Machar, Old	Aberdeen
Machar, New	Aberdeen
Madderty	Perth
Mains	Forfar
Makerston	Roxburgh
Manor	Peebles
Markinch	Fife
Marnoch	Banff
Maryculter	Kincardine
Marykirk	Kincardine
Maryton	Forfar
Mauchline	Ayr
Maxton	Roxburgh
Maybole	Ayr
Mearns	Renfrew
Meigle	Perth
Meldrum	Aberdeen
Melrose	Roxburgh
Menmuir	Forfar
Mertoun	Berwick
Methlic	Aberdeen
Methven	Perth
Middlebie	Dumfries
Midmar	Aberdeen
Minnigaff	Kirkcudbright
Minto	Roxburgh
Mochrum	Wigtown
Moffat	Dumfries
Monedie	Perth
Monifieth	Forfar
Monikie	Forfar
Monimail	Fife
Monivaird	Perth
Monkland, New	Lanark
Monkland, Old	Lanark
Monkton	Ayr
Monquhitter	Aberdeen
Montrose	Forfar
Monymusk	Aberdeen
Monzie	Perth
Moonzie	Fife
Morebattle	Roxburgh
Mordington	Berwick
Morham	Haddington
Mortlach	Banff
Morton	Dumfries
Morven	Argyll
Moulin	Perth
Mousewald	Dumfries
Moy & Dalarossie	Inverness
Muckhart	Perth
Muiravonside	Stirling
Muirkirk	Ayr
Murroes	Forfar
Muthil	Perth
N	
Nairn	Nairn
Neilston	Renfrew
Nenthorn	Berwick
Nesting	Shetland
Newabbey	Kirkcudbright
Newbattle	Edinburgh
Newburgh	Fife
Newburn	Fife
Newhills	Aberdeen
Newlands	Peebles
New Spynie	Elgin
Newton	Edinburgh
Newton-on-Ayr	Ayr
Newtyle	Forfar
Nigg	Kincardine
Nigg	Ross
North Berwick	Haddington
North Bute	Bute
Northmavine	Shetland
O	
Oathlaw	Forfar
Ochiltree	Ayr
Oldhamstocks	Haddington
Olrick	Caithness
Ordiquhill	Banff
Ormiston	Haddington
Orphir	Orkney
Orwell	Kinross
Oxnam	Roxburgh
Oyne	Aberdeen
P	
Paisley	Renfrew
Panbride	Forfar
Parton	Kirkcudbright
Peebles	Peebles
Pencaitland	Haddington
Penninghame	Wigtown
Penicuik	Edinburgh
Penpont	Dumfries
Perth	Perth
Peterculter	Aberdeen
Peterhead	Aberdeen
Petty	Inverness
Pitsligo	Aberdeen
Pittenain	Lanark
Pittenweem	Fife
Polmont	Stirling
Polwarth	Berwick
Port-Glasgow	Renfrew
Portmoak	Kinross
Port Monteath	Perth
Portpatrick	Wigtown
Portree	Inverness
Premnay	Aberdeen

Parish.	County.
Prestonkirk	Haddington
Prestonpans	Haddington
Q	
Queensferry	Linlithgow
R	
Rafford	Elgin
Rathen	Aberdeen
Ratho	Edinburgh
Rathven	Banff
Rattray	Perth
Rayne	Aberdeen
Reay	Caithness
Redgorton	Perth
Renfrew	Renfrew
Rerrick	Kirkcudbright
Rescobie	Forfar
Resolis	Ross
Rhynd	Perth
Rhynie	Aberdeen
Riccarton	Ayr
Roberton	Roxburgh
Rogart	Sutherland
Ronaldshay, South	Orkney
Rosemarkie	Ross
Roseneath	Dumbarton
Rosskeen	Ross
Rothes	Elgin
Rothesay	Bute
Rothiemay	Banff
Rousay & Egilshay	Orkney
Row	Dumbarton
Roxburgh	Roxburgh
Rutherglen	Lanark
Ruthven	Forfar
Ruthwell	Dumfries
S	
St Andrews	Fife
St Andrews and Deerness	Orkney
St Andrews-Lhanbride	Elgin
St Boswells	Roxburgh
St Cuthberts and Canongate Combination	Edinburgh
St Cyrus	Kincardine
St Fergus	Banff
St Leonards	Fife
St Madoes	Perth
St Martins	Perth
St Monance	Fife
St Mungo	Dumfries
St Ninians	Stirling
St Quivox	Ayr
St Vigeans	Forfar
Saddell & Skipness	Argyll
Saline	Fife
Salton	Haddington
Sandsting	Shetland
Sandwick	Orkney
Sanquhar	Dumfries
Scone	Perth
Scoonie	Fife
Selkirk	Selkirk
Shapinshay	Orkney
Shotts	Lanark
Skene	Aberdeen
Skirling	Peebles
Slains	Aberdeen
Slamannan	Stirling
Sleat	Inverness
Smailholm	Roxburgh
Small Isles	Inverness
Snizort	Inverness
Sorbie	Wigtown
Sorn	Ayr
Southdean	Roxburgh
Southend	Argyll
Speymouth	Elgin
Spott	Haddington
Sprouston	Roxburgh
Stair	Ayr
Stennis	Orkney
Stenton	Haddington
Stevenston	Ayr
Stewarton	Ayr
Stirling	Stirling
Stitchel	Roxburgh
Stobo	Peebles
Stonehouse	Lanark
Stoneykirk	Wigtown
Stornoway	Ross
Stow	Edinburgh
Strachan	Kincardine
Strachur	Argyll
Stralachlan	Argyll
Straiton	Ayr
Stranraer	Wigtown
Strath	Inverness
Strathblane	Stirling
Strathdon	Aberdeen
Strathmiglo	Fife
Strichen	Aberdeen
Strickathrow	Forfar
Stromness	Orkney
Stronsay	Orkney
Swinton	Berwick
Symington	Ayr
Symington	Lanark

Parish.	County.
T	
Tain	Ross
Tannadice	Forfar
Tarbat	Ross
Tarbolton	Ayr
Tarland	Aberdeen
Tarves	Aberdeen
Tealing	Forfar
Temple	Edinburgh
Terregles	Kirkcudbright
Thurso	Caithness
Tibbermore	Perth
Tillicoultry	Clackmannan
Tingwall	Shetland
Tinwald	Dumfries
Tongland	Kirkcudbright
Tongue	Sutherland
Torosay	Argyll
Torphichen	Linlithgow
Torryburn	Fife
Torthorwald	Dumfries
Tough	Aberdeen
Towie	Aberdeen
Tranent	Haddington
Traquair	Peebles
Trinity-Gask	Perth
Troqueer	Kirkcudbright
Tulliallan	Perth
Tullynessle	Aberdeen
Tundergarth	Dumfries
Turriff	Aberdeen
Tweedsmuir	Peebles
Twynholm	Kirkcudbright
Tynron	Dumfries
Tyree	Argyll
Tyrie	Aberdeen
U	
Udny	Aberdeen
Uig	Ross
Uist, North	Inverness
Uist, South	Inverness
Unst	Shetland
Uphall	Linlithgow
Urquhart	Inverness
Urquhart	Ross
Urquhart	Elgin
Urr	Kirkcudbright
Urray	Ross
W	
Walls and Flotta	Orkney
Walls & Sandness	Shetland
Walston	Lanark
Wamphray	Dumfries
Wandell	Lanark
Watten	Caithness
Weem	Perth
Wemyss	Fife
Westerkirk	Dumfries
Westray & Papa-Westray	Orkney
Westruther	Berwick
Whitburn	Linlithgow
Whitekirk	Haddington
Whithorn	Wigtown
Whitsome	Berwick
Whittinghame	Haddington
Wick	Caithness
Wigtown	Wigtown
Wilton	Roxburgh
Wiston	Lanark
Y	
Yarrow	Selkirk
Yell	Shetland
Yester	Haddington
Yetholm	Roxburgh

APPENDIX (B.) No. 1.

ABSTRACT

OF

APPLICATIONS TO SHERIFFS.

APPEN

ABSTRACT of RETURNS of APPLICATIONS made to Sheriffs, under Stat. 8 and 9 V
had been refused relief by Parochial Boards, and of other Proce

COUNTIES.	Reference to Notes.	I. Number of Applications to the Sheriff from 1st July 1874 to 30th June 1875.	II. Number of Cases in which an order has been made upon the Inspector to afford interim relief.	III. Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	IV. Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	V. Number in whic Applica the Sher been ref the meri which Ap has decl neglect proceed proper
Aberdeen { Aberdeen, -	A	65	16	2	...	...
Aberdeen { Peterhead, -		1	1	...	...	...
Argyll { Inveraray, - -		...	...	...	...	...
Argyll { Campbeltown, -		...	...	...	...	...
Argyll { Tobermory, - -		1	1	...	...	...
Argyll { Fort-William, -		1	1	1	1	...
Ayr { Ayr, - - -	B	1	1	1	...	1
Ayr { Kilmarnock, - -		...	...	...	...	...
Banff, - - - -	C	10	4	...	...	...
Berwick, - - - -	D	2	1	...	...	...
Bute, - - - - -		1	1	1	...	1
Caithness, - - - -	E	12	5	1	...	[illegible]
Clackmannan, - - -	F	...	...	...	...	...
Dumbarton, - - -		10	6	6	...	...
Dumfries, - - - -	G	28	3	2	2	
Edinburgh, - - - -	H	29	29	1	23	...
Elgin, - - - - -		12	3	3	...	...

A. ABERDEEN (ABERDEEN).

Col. XIII. By decree.

B. AYR (AYR).

Two dismissed, two at avizandum for judgment, and one continued.

C. BANFF.

Col. XIII. One decree, one absolvitor, one depending.

D. BERWICK.

Col. XIII. Decree.

)—No. 1.

sec. 73, by Poor Persons alleging themselves to be proper objects of Parochial Relief, but who he Sheriff Courts, from 1st July 1874 to 30th June 1875.

VI. mber Cases nder sidera- of the eriff, d not dised of.	VII. Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	VIII. Number of such Cases affirmed by Sheriff-Depute.	IX. Number of Cases altered or reversed by Sheriff-Depute.	X. Number of Cases undisposed of by Sheriff-Depute.	XI. Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XII. Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XIII. Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	XIV. Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
...	...	...	...	...	3	3	2	2
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	...	5	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	...	3	1
...	...	...	...	...	...	...	2	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	1	...
...	...	...	...	...	8	6	...	...
...	...	...	...	...	2	...	2	2
...	...	...	...	...	6	6	...	1
...	...	...	...	...	...	...	...	...

E. Caithness.

Col. XIV. Pending.

F. Clackmannan.

Col. XIII. Decree against Defender for one-third of aliment advanced. Interlocutor affirmed on appeal to Sheriff-Depute.

G. Dumfries.

Col. XIII. Settled out of Court.

H. Edinburgh.

Col. I. *Vide* previous returns as to numerous applications by paupers throughout the year in which no order made.

COUNTIES.	Reference to Notes.	I. Number of Applications to the Sheriff from 1st July 1874 to 30th June 1875.	II. Number of Cases in which an order has been made upon the Inspector to afford interim relief.	III. Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	IV. Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	V. Number of in which Applicati the Sheri been refus the merits which Ap has decli neglecte proceed w proper t
Fife — Cupar,	I	...	...	...	...	...
Fife — Dunfermline,	K	5	2	2	...	2
Forfar — Forfar,	L	1	1	...	...	...
Forfar — Dundee,	M	...	...	...	...	...
Haddington,	N	8	2	...	...	...
Inverness — Inverness,	O	4	3	1	..	2
Inverness — Skye,	P	2	...	2	...	1
Inverness — Lochaber,	Q	1	...	...	...	...
Inverness — Uist,	R	4	3	3	...	...
Kincardine,		1	...	...	...	...
Kinross,		...	...	...	...	...
Kirkcudbright,		12	3	...	...	...
Lanark — Glasgow,	S	108	108	...	...	...
Lanark — Hamilton,	T	6	6	4	...	...
Lanark — Lanark,	U	3	3	1	2	1
Lanark — Airdrie,		25	1	...	...	...
Linlithgow,		6	2	2	2	4
Nairn,		...	...	...	...	...
Orkney and Shetland — Kirkwall,	V	5	4	2	3	2
Orkney and Shetland — Lerwick,	W	19	8	8	11	8
Peebles,		4	1	1	1	2

I. FIFE (CUPAR).

Col. XIII. Decree in two cases, other two dismissed.

K. FIFE (DUNFERMLINE).

Col. I. In two of the cases the applicants admitted that they had been offered relief in the Poorhouse, and a third one stat d that the relief he was getting from the Inspector was insufficient. These applications were refused without troubling the Inspectors.

L. FORFAR (FORFAR).

Col. II. Never served, Petitioner having died within a day or two after order pronounced.
Col. XIII. In dependence.

M. FORFAR (DUNDEE).

Col. XIII. Decree against Defenders.

N. HADDINGTON.

Col. I. About eight no record kept.

O. INVERNESS (INVERNESS).

Col. XIII. Pending.

P. INVERNESS (SKYE).

Col. IV. No order necessary because of relief being offered in Poorhouse in case where application was not refused by Sheriff.

Q. INVERNESS (LOCHABER).

Col. I. Admitted to Roll by Inspector immediately.

VI. mber Cases nder idera- of the eriff, d not dis- ed of.	VII. Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	VIII. Number of such Cases affirmed by Sheriff-Depute.	IX. Number of Cases altered or reversed by Sheriff-Depute.	X. Number of Cases undisposed of by Sheriff-Depute.	XI. Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XII. Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XIII. Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	XIV. Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
...	...	...	...	...	2	2	4	1
...	...	...	...	...	2	2	...	...
...	...	...	...	...	2	2	1	...
...	...	...	...	...	2	2	2	1
...	...	...	...	...	...	...	...	...
1	...	...	...	...	1	1	2	...
...	...	...	...	...	...	...	1	1
...	...	...	...	...	...	...	...	...
1	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	1	1
...	...	...	...	...	58	12	11	...
...	...	...	...	...	9	3	...	...
...	...	...	...	...	2	2	2	1
...	...	...	...	...	5	3	...	...
...	...	...	...	...	2	1	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	1	1
...	...	...	...	...	...	...	...	...

R. Inverness (Uist).

Col. I. Some other applications were made in the course of the year by persons who, on explanations by the Sheriff, withdrew their applications.
Col. III. In two of these cases the Inspector in his answers consented to admit the applicants to the roll of paupers.

S. Lanark (Glasgow).

Col. XIII. Nine—Decree against Defenders, and two not insisted in.

T. Lanark (Hamilton).

Col. I. Exclusive of applications in which no formal order was made, and of which no note is kept.
Col. V. The applicants in the whole of these cases neglected to proceed further.
Col. XI. In six of these cases no further proceedings have taken place before the Sheriff since the warrant to apprehend was granted.

U. Lanark (Lanark).

Col. XIII. Decree in two cases.

V. Orkney and Shetland (Kirkwall).

Col. XIV. In this action the record has been closed and a proof allowed.

W. Orkney and Shetland (Lerwick).

Col. XIII. Decree given.

COUNTIES.	Reference to Notes.	I. Number of Applications to the Sheriff from 1st July 1873 to 30th June 1874.	II. Number of Cases in which an order has been made upon the Inspector to afford interim relief.	III. Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	IV. Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	V. Number of C in which t Application the Sheriff been refuse the merits, o which Appli has declined neglected proceed wit proper tim
Perth { Perth, - - -	X	4	4	...	...	...
Perth { Dunblane, - -		1	...	...	...	1
Renfrew { Greenock, - -	Y	5	1	...	...	...
Renfrew { Paisley, - -		12	6	1	2	...
Ross { Tain and Cromarty,		2	1	...	...	...
Ross { Dingwall, - -		5	...	5	2	3
Ross { Lewis, - - -	Z	3	3	2	...	1
Roxburgh, - - - -		3	3	3	3	...
Selkirk, - - - -		2	2	2	1	...
Stirling { Stirling, - -	2 A	2	2	1	...	...
Stirling { Falkirk, -		2	2	2	1	2
Sutherland, - - -		2	2	2	...	2
Wigtown,* - - - -						
Total, - - -		430	245	62	54	36

X. PERTH (PEETH).

Col. I. Verbal applications were less than in any former year, but chiefly complaining of amount of relie . It seems impossible to get people to understand that Sheriffs have no power in that department. Frequent complaints are made as to offer of Poorhouse relief, and which occasionally appear to the Reporter to be harshly made.
Col. XIII. Decided in favour of Inspector.

Y. RENFREW (GREENOCK).

Col. XIII. Decree granted.
Col. XIV. Port-Glasgow *v.* Greenock; decree against Greenock.

* No return.

I. nber ases der dera- of the riff, not dis- d of.	VII. Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	VIII. Number of such Cases affirmed by Sheriff-Depute.	IX. Number of Cases altered or reversed by Sheriff-Depute.	X. Number of Cases undisposed of by Sheriff-Depute.	XI. Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XII. Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XIII. Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	XIV. Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
..	...	...	...	...	4	4	2	1
..	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	1	1
1	...	...	...	...	...	...	...	.
..	...	...	...	...	...	...	...	..
..	1	1	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...
1	...	...	...	...	...	...	...	...
1	...	...	...	...	1	1	...	2
..	...	...	...	...	5	2	...	...
1	...	...	...	...	...	...	...	...
6	1	1	...	...	121	54	43	18

Z. Ross (Lewis).

Col. IV. In one case, after answers being lodged, the Parochial Board admitted applicant to the roll.

2 A. Stirling (Falkirk).

Col. IV. One case in which no farther proceedings were necessary in respect of the Inspector admitting the applicant's claim by giving out-door relief.

APPENDIX (B.)—No. 2.

RECORD of APPLICATIONS complaining of INADEQUATE RELIEF, from 1st JULY 1874 to 30th JUNE 1875.

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1874.			1874.		1874.
1	July 2	Widow Margaret Westwater -	Auchterderran	July 9	Refused - - - -	July 10
2	July 9	Elizabeth Warrander - -	Longside -	July 9	Refused—(poorhouse) - -	July 10
3	July 2 To Inspector July 3, received July 9.	Widow Jane Wood or Anderson -	St Cuthberts and Can. Comb. -	July 9	Refused—(poorhouse) - -	July 10
4	July 9 To Inspector July 10, received July 13.	Fanny M'Lusky - - -	Culter - -	July 16	Refused - - - -	July 17
5	July 11	Widow Margaret Burns - -	Cupar - -	July 16	Refused—(poorhouse) - -	July 17
6	July 13	George Johnston for Children Macdonald	Glenelg - -	July 16	Continued	
				Aug. 13	Ground of complaint removed -	Aug. 14
7	July 14	Mary Centre - - -	King-Edward -	July 16	Refused—(poorhouse) - -	July 17
8	July 14	Widow Rebecca West or Mundy -	Kingarth -	July 16	Refused - - - -	July 17
9	July 16	James R. Milner - - -	South Leith -	July 16	Refused—(poorhouse) - -	July 17
10	July 20	Janet Gillon - - -	Dunse - -	July 23	Refused - - - -	July 24
11	July 20	Widow Isabella Lamond - -	Coldstream -	July 23	Continued	
				July 29	Remitted for observations of par. board	
				Aug. 13	Ground of complaint removed -	Aug. 14
12	July 15 *Eo die* to Inspector, received July 20.	Agnes Bryce - - -	Carnwath -	July 23	Refused—(poorhouse) - -	July 24

13	July 22	Widow Cath. Airlie or Garvie -	Dunipace -	July 23	Refused—(poorhouse) - -	July 24
14	July 23	Widow Andrew Munro - -	Wick - -	July 29	Remitted for reconsideration	
				Aug. 13	Ground of complaint removed -	Aug. 14
15	July 25	Mary M'Kay - - -	Clyne - -	July 29	Refused—(poorhouse) - -	July 30
16	July 28	Susan Hanlon - - -	Glasgow -	July 29	Refused—(poorhouse) - -	July 30
17	July 28	Widow Cameron - - -	Fortingall -	July 29	Refused—(poorhouse) - -	July 30
18	July 29	Agnes Inkster - - -	Northmavine -	Aug. 5	Refused - - - -	Aug. 6
19	July 30	Widow Napier - - -	Fyvie - -	Aug. 5	Refused—(poorhouse) - -	Aug. 6
20	July 31	Helen Bremner or Cockburn -	Edinburgh -	Aug. 5	Refused—(poorhouse) - -	Aug. 6
21	July 31	Andrew Scott - - -	Auchindoir -	Aug. 5	Remitted for observations of par. board	
				Sept. 10	Refused—(poorhouse) - -	Sept. 10
22	July 31	Charles Falconer - - -	Kirriemuir -	Aug. 5	Continued	
				Aug. 13	Continued	
				Sept. 10	Continued	
				Sept. 16	Oontinued for decision of parochial board	
				Oct. 15	Continued	
				Nov. 5	Refused—(poorhouse) - -	Nov. 6
23	Aug. 5	Agnes Bissett - - -	Kinloch - -	Aug. 5	Refused—(poorhouse) - -	Aug. 5
24	July 30 To Inspector July 31, received Aug. 5.	George Carruthers - -	Hoddam - -	Aug. 5	Refused—(poorhouse) - -	Aug. 5
25	Aug. 6 *Eo die* to Inspector, received Aug 8.	Widow Isabella Kay Sharp -	Haddington -	Aug. 13	Refused—(poorhouse) - -	Aug. 14
26	Aug. 11	Widow Ann Morton or Fraser -	Edinburgh -	Aug. 13	Refused—(poorhouse) - -	Aug. 14
27	Aug. 14	Hannah M'Lauchlin or M'Geechen	Glasgow - -	Aug. 20	Refused—(poorhouse) - -	Aug. 21
28	Aug. 17	Ann Green or Ratcliff - -	Bathgate -	Aug. 20	Refused—(poorhouse) - -	Aug. 21
29	Aug. 18	Widow Cath. Robertson - -	North Uist -	Aug. 20	Continued	
				Sept. 10	Refused—not in receipt of parochial relief	Sept. 10
30	Aug. 18	Thomas Divott - - -	Cadder - -	Aug. 20	Refused—(poorhouse) - -	Aug. 21
31	Aug. 19	Alex. Macrae for Duncan Macrae	Kintail - -	Aug. 20	Continued	
				Sept. 10	Refused - - - -	Sept. 10
32	Aug. 19	Widow Mary Crane or Souter -	St Cuthberts and Can. Comb. -	Aug. 20	Refused—(poorhouse) - -	Aug. 21

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1874.			1874.		1874.
33	Aug. 18 *Eo die* to Inspector, received Aug 20.	Mrs Armstrong - - -	St Cuthberts and Can. Comb. -	Sept. 10	Refused—(poorhouse) - -	Sept. 10
34	Aug. 24	Widow Janet Benton or M'Kenzie	Inverness -	Sept. 10	Refused—(poorhouse) - -	Sept. 10
35	Aug. 24	Mary Keill or Johnston - -	Keith - -	Sept. 10	Medical certificate and observations of Inspector of Marnoch	
				Sept. 22	Refused - - - -	Sept. 23
36	Aug. 29	Mary Ann Bell - - -	Lanark - -	Sept. 10	Refused - - - -	Sept. 10
37	Aug. 31	Robert Ross - - -	New Monkland	Sept. 10	Refused—(poorhouse) - -	Sept. 10
38	Sept. 1	Margaret Anderson or Johnston -	St Vigeans -	Sept. 10	Continued	
				Sept. 16	Refused—(poorhouse) - -	Sept. 17
39	Sept. 2	Mary M'Lean - - -	Kilninian & Kilmore - -	Sept. 10	Refused—(poorhouse) - -	Sept. 10
40	Sept. 3	Widow Elizabeth Smellie or Lewis	Stevenston -	Sept. 10	Refused—(poorhouse) - -	Sept. 10
41	Sept. 4	Edward M'Guire - - -	Beath - -	Sept. 10	Medical certificate	
				Sept. 16	Refused - - - -	Sept. 17
42	Sept. 7	Mary Reid or Faichney - -	Tillicoultry -	Sept. 10	Refused—not in receipt of parochial relief	Sept. 10
43	Sept. 10	Duncan Thomson - -	Dunoon - -	Sept. 16	Refused—(poorhouse) - -	Sept. 17
44	Sept. 11	Isabella Macgregor - -	Kirknewton -	Sept. 16	Refused—(poorhouse) - -	Sept. 17
45	Sept. 12	Isabella Laing - - -	Coull - -	Sept. 16	Remitted for reconsideration	
				Oct. 15	Ground of complaint removed -	Oct. 16
46	Sept. 9 To Inspector Sept. 10, received Sept. 12.	Thomas Webster - -	Forgan - -	Sept. 16	Refused - - - -	Sept. 17
47	Sept. 15	Joseph King - - -	Boleskine -	Sept. 16	Remitted for observations of par. board	
				Oct. 21	Ground of complaint removed -	Oct. 22
48	Sept. 17	Widow M'Kinnon - -	Duirnish -	Sept. 22	Refused—(poorhouse) - -	Sept. 23

49	Sept. 18	Archibald M'Kinnon	North Uist	Sept. 22	Continued	
				Oct. 15	Refused	Oct. 16
50	Sept. 18	Robert Harkins	Glasgow	Sept. 22	Refused—(poorhouse)	Sept. 23
51	Sept. 23	John Forbes	Dores	Oct. 15	Refused	Oct. 16
52	Sept. 25	Elizabeth Wood or Craig	Dunbar	Oct. 15	Refused—(poorhouse)	Oct. 16
	Eo die to Inspector, received Sept 26.					
53	Sept. 30	Widow Isabella Taylor	Duthil	Oct. 15	Continued for observations of Inspector of Alyth	
				Oct. 29	Remitted for reconsideration	
				Nov. 5	Continued for decision of parochial board	
				Dec. 3	Ground of complaint removed	Dec. 4
54	Oct. 2	Catherine Nolan or Blair	Edinburgh	Oct. 15	Refused—(poorhouse)	Oct. 16
55	Oct. 5	Widow Jane Sneddon or Anderson	Polmont	Oct. 15	Refused—(poorhouse)	Oct. 16
56	Oct. 5	Elizabeth Keen or Fernie	Dundee	Oct. 15	Refused—(poorhouse)	Oct. 16
57	Oct. 2	Edward M'Guire	Beath	Oct. 15	Refused	Oct. 16
	To Inspector Oct. 3, received Oct. 6.					
58	Oct. 10	Janet Collins	Eddlestone	Oct. 15	Refused—(poorhouse)	Oct. 16
59	Oct. 12	Catherine Macmaster	Morven	Oct. 15	Refused—(poorhouse)	Oct. 16
60	Oct. 15	Widow Jane Laird or Marshall	Old Monkland	Oct. 15	Refused—(poorhouse)	Oct. 16
61	Oct. 15	Widow Jane P. Watson	Kelso	Oct. 15	Refused	Oct. 16
62	Oct. 7	John Selkirk	Ormiston	Oct. 15	Refused	Oct. 16
	To Inspector Oct. 8, received Oct. 15.					
63	Oct. 17	Christina Grant	Alvie	Oct. 21	Refused—(poorhouse)	Oct. 22
64	Oct. 17	Widow Susan Gallacher or Carty	Lanark	Oct. 21	Refused	Oct. 22
65	Oct. 19	Widow Mary Cranna	Tyrie	Oct. 21	Refused—(poorhouse)	Oct. 22
66	Oct. 13	Alexander Macfarlane	Linlithgow	Oct. 21	Refused	Oct. 22
	To Inspector Oct. 14, received Oct. 19.					
67	Oct. 20	Widow Euphemia Thomson or Allan	Stonehouse	Oct. 21	Refused	Oct. 22

No.	*Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1874.			1874.		1874.
68	Oct. 24	Widow Helen Bennett or White	St Cuthberts and Can. Comb. -	Oct. 29	Refused—(poorhouse) - -	Oct. 30
69	Oct. 26	Margaret Gillespie or Gibson -	Lochmaben -	Oct. 29	Remitted for reconsideration	
				Nov. 19	Ground of complaint removed -	Nov. 20
70	Oct. 26	Sophia M'Gawie - - -	Lanark - -	Oct. 29	Continued	
				Nov. 5	Refused - - - -	Nov. 6
71	Oct. 26	Widow Margaret Paterson or Bicketts	Mochrum -	Oct. 29	Refused—(poorhouse) - -	Oct. 30
72	Oct. 27	Widow Jane Gillespie - -	Clackmannan -	Oct. 29	Refused - - - -	Oct. 30
73	Oct. 28	Widow Agnes Aitken or Weir -	St Cuthberts and Can. Comb.	Oct. 29	Refused—(poorhouse) - -	Oct. 30
74	Oct. 29	John Reynolds - - -	Port-Glasgow -	Oct. 29	Refused - - - -	Oct. 30
75	Oct. 26 To Inspector Oct. 27, received Oct. 29.	John Gunn - - -	Auchtergaven -	Oct. 29	Refused—(poorhouse) - -	Oct. 30
76	Oct. 29	Mary Buchanan - - -	Glasgow - -	Oct. 29	Refused—(poorhouse) - -	Oct. 30
77	Oct. 27 *eo die* to Inspector, received Oct. 29.	Jean Wright or Ritchie - -	Saline - -	Nov. 5	Refused - - - -	Nov. 6
78	Oct. 30	Widow Mary Paton - -	Barony - -	Nov. 5	Continued	
				Nov. 12	Refused—(poorhouse) - -	Nov. 13
79	Nov. 3	Euphemia Fletcher or Wood -	Coldstream -	Nov. 5	Refused - - - -	Nov. 6
80	Nov. 7	George Chalmers - - -	Rathven - -	Nov. 12	Refused - - - -	Nov. 13
81	Nov. 6	Agnes Waugh - - -	Twynholm -	Nov. 12	Refused—(poorhouse) - -	Nov. 13
82	Nov. 7 *Eo die* to Inspector, received Nov. 12.	Mary Wallace - - -	Elgin - -	Nov. 12	Continued	
				Nov. 19	Refused - - - -	Nov. 20

83	Nov. 10 *Eo die* to Inspector, received Nov. 13.	Fanny M'Lusky	Culter	Nov. 19	Refused—not in receipt of parochial relief	Nov. 20
84	Nov. 13	Charles Borthwick	Penicuik	Nov. 19	Refused	Nov. 20
85	Nov. 14	Widow Jessie Forbes or Aitken	Ellon	Nov. 19	Medical certificate	
				Nov. 26	Refused	Nov. 27
86	Nov. 17	Alexander Aitken	Kirkmahoe	Nov 19	Medical certificate	
				Nov. 26	Refused	Nov. 27
87	Nov. 17	Widow Eliza Stewart	Carrington	Nov. 19	Refused—not in receipt of parochial relief	Nov. 20
88	Nov. 17	William Crichton	Lanark	Nov. 19	Refused	Nov. 20
89	Nov. 19	Widow Sarah Scolly or Kelly	Eastwood	Nov. 26	Refused—(poorhouse)	Nov. 27
90	Nov. 17 *Eo die* to Inspector, received Nov. 19.	Widow Jane Keith	New Spynie	Nov. 26	Refused—(poorhouse)	Nov. 27
91	Nov. 19	Widow Mary Hannigan	Eastwood	Nov. 26	Refused—(poorhouse)	Nov. 27
92	Nov. 21	James Begg, for grandchildren	Elgin	Nov. 26	Continued	
				1875.		1875.
				Jan. 7 1874.	Ground of complaint removed	Jan. 8
93	Nov. 21	Widow William Whiteford	Lanark	Nov. 26	Remitted for reconsideration	1874.
				Dec. 10	Ground of complaint removed	Dec. 11
94	Nov. 21	Mary Ramsay or Brown	Galston	Nov. 26	Refused—(poorhouse)	Nov. 27
95	Nov. 23	Robert Cochrane	Alloa	Nov. 26	Refused—(poorhouse)	Nov. 27
96	Nov. 24	Widow Agnes Beattie or Graham	Kinghorn	Nov. 26	Refused—(poorhouse)	Nov. 27
97	Nov. 21 *Eo die* to Inspector, received Nov. 25.	Andrew White	Clackmannan	Nov. 26	Refused	Nov. 27
98	Nov. 20 *Eo die* to Inspector, received Nov. 25	Rose Ann Travers or Lindsay	Newhills	Nov. 26	Refused—(poorhouse)	Nov. 27
99	Nov. 25	Peter Craig	Errol	Nov. 26	Refused	Nov. 27
100	Nov. 25	John Haggerty	Edinburgh	Nov. 26	Refused—(poorhouse)	Nov. 27

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1874.			1874		1874.
101	Nov. 24 *Eo die* to Inspector, received Nov. 27.	James Patterson - - -	Dalkeith - .	Dec. 3	Refused - - - -	Dec. 4
102	Nov. 25 *Eo die* to Inspector, received Nov. 27.	Charles Borthwick - -	Penicuik - -	Dec. 3	Refused - - - -	Dec. 4
103	Dec. 2	John M'Donald - - -	Urquhart (Inverness) - -	Dec. 3	Refused—(poorhouse) - -	Dec. 4
104	Nov. 26 To Inspector Nov. 27, received Dec. 3.	Widow Catherine Robertson -	St Cuthberts and Can. Comb. -	Dec. 3	Refused—(poorhouse) - -	Dec. 4
105	Nov. 14 *Eo die* to Inspector, received Dec. 7.	Flora Macdonald - -	Tyree - -	Dec. 10	Refused - - - -	Dec. 11
106	Dec. 8	Barbara Donaldson - -	Yell - -	Dec. 10	Ground of complaint removed -	Dec. 11
107	Dec. 9	John Macdonald - - -	Urquhart (Inverness) - -	Dec. 10	Refused—(poorhouse) - -	Dec. 11
108	Dec. 10	William Gray - - -	Banff - -	Dec. 10	Continued	
				Dec. 17	Refused - - - -	Dec. 18
109	Dec. 16	Isabella Finlayson - -	Stornoway -	Dec. 17	Refused - - - -	Dec. 18
110	Dec. 18	Donald Bruce - - -	Wick - -	Dec. 24	Remitted for reconsideration	
				1875. Jan. 14 1874.	Refused - - - -	1875. Jan. 14 1874.
111	Dec. 19	Janet Mackay - - -	Farr - -	Dec. 24	Refused—(poorhouse) - -	Dec. 26
112	Dec. 23	Widow Jean M'Kinnell or Gracie	Keir - -	Dec. 24	Refused—(poorhouse) - -	Dec. 26

113	Dec. 26	Widow Eliz. Dryburgh or Taylor	Dunnottar -	Dec. 31	Refused - - - -	1875. Jan. 2
114	Dec. 1 *Eo die* to Inspector, received Dec. 28.	Donald M'Dougall - -	Barra - -	Dec. 31	Remitted for reconsideration	
				1875. Mar. 11	Ground of complaint removed -	Mar. 12
115	1875. Jan. 6	Widow Eliz. Brodie - -	Edinburgh -	Jan. 7	Refused—(poorhouse) - -	Jan. 8
116	Jan. 6 *Eo die* to Inspector, received Jan. 9.	Widow Ellen Mackay - -	Dalry (Ayr) -	Jan. 14	Refused—(poorhouse) - -	Jan. 15
117	Jan. 9	Widow Elspet Kilman or M'Learn	Aberdeen -	Jan. 14	Medical certificate	
				Jan. 21	Refused—(poorhouse) - -	Jan. 22
118	Jan. 11	Widow Mary Stewart - -	Abernethy (Inverness) -	Jan. 14	Remitted for observations of par. board	
				Jan. 28	Withdrawn - - - -	Jan. 29
119	Jan. 13	Widow Morrison - - -	Kilfinichen -	Jan. 14	Remitted for observations of par. board	
				Feb. 18	Ground of complaint removed -	Feb. 19
120	Jan. 15	Jean Gauld or Wilson - -	Tyrie - -	Jan. 21	Refused—(poorhouse) - -	Jan. 22
121	Jan. 19	Agnes Peters or Vallance -	Garvald - -	Jan. 21	Refused - - - -	Jan. 22
122	Jan. 20	Widow Janet Patterson or Cameron	Alloa - -	Jan. 21	Refused—not in receipt of parochial relief	Jan. 22
123	Jan. 20	Christina Macdonald - -	Stornoway -	Jan. 21	Refused - - - -	Jan. 22
124	Jan. 19 *Eo die* to Inspector, received Jan. 21.	Charles Borthwick - -	Penicuik -	Jan. 21	Continued	
				Jan. 28	Continued	
				Feb. 18	Refused - - - -	Feb. 19
125	Jan. 22	Ebenezer Clark - - -	Lanark - -	Jan. 28	Refused - - - -	Jan. 29
126	Jan. 26	Widow Betty Drysdale - -	Old Monkland	Jan. 28	Refused—(poorhouse) - -	Jan. 29
127	Jan. 20 To Inspector Jan. 21, received Jan. 25.	Widow Marion M'Millan or Thomson	Saddell and Skipness - -	Jan. 28	Continued	
				Feb. 3	Refused - - - -	Feb. 4
128	Jan. 26 *Eo die* to Inspector, received Jan. 28.	Donald Macrae - - -	Abbotshall -	Jan. 28	Refused - - - -	Jan. 29

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant
	1875.			1875.		1875.
129	Jan. 28	Widow Ann Carnie or Kay -	Old Meldrum -	Jan. 28	Continued	
				Feb. 3	Refused - - - -	Feb. 4
130	Jan. 28	Widow Agnes Burnie - -	Twynholm -	Jan. 28	Refused - - - - -	Jan. 29
131	Jan. 27	Jeanie M'Gowan or Irvine -	St Quivox -	Feb. 3	Continued	
	To Inspector Jan. 28, received Feb. 1.			Feb. 11	Ground of complaint removed -	Feb. 12
132	Feb. 3	Thomas Christie - - -	Bervie - -	Feb. 11	Refused—(poorhouse) - -	Feb. 12
133	Feb. 3	Alexander Grant - - -	Inveravon -	Feb. 11	Continued	
				Feb. 18	Refused - - - -	Feb. 19
134	Feb. 4	Peter Taylor - - -	Fowlis-Wester	Feb. 11	Continued	
				Mar. 11	Refused - - - -	Mar. 12
135	Feb. 4	Helen Snaddon - - -	Tillicoultry -	Feb. 11	Continued	
				Feb. 18	Continued	
				Mar. 4	Ground of complaint removed -	Mar. 5
136	Feb. 4	Widow Margaret M'Callum -	Row - -	Feb. 11	Refused—(poorhouse) - -	Feb. 12
137	Feb. 4	Widow Jane Edgar or Hutchenson	Kelton - -	Feb. 11	Medical certificate	
	Eo die to Inspector, received Feb. 6.			Feb. 25	Refused—(poorhouse) - -	Feb. 26
138	Feb. 2	Widow Jane Connaly - -	Gladsmuir -	Feb. 11	Refused - - - -	Feb. 12
	Eo die to Inspector, received Feb. 8.					
139	Feb. 15	Widow Ann Coulan - -	Edinburgh -	Feb. 18	Refused—(poorhouse) - -	Feb. 19
140	Feb. 15	John Dixon - - -	Laurencekirk -	Feb. 18	Refused—(poorhouse) - -	Feb. 19
141	Feb. 18	Marion M'Phee - - -	South Uist -	Feb. 25	Continued	
	To Inspector Feb. 19, received Feb. 23.			Mar. 25	Refused - - - -	Mar. 26

142	Feb. 19	Widow Helen Lamont or Brown -	Kirkcudbright	Feb. 25	Refused—(poorhouse) - -	Feb. 26
143	Feb. 22	Simon Mackenzie - -	Lochbroom -	Feb. 25	Remitted for observations of par. board	
				Mar. 4	Ground of complaint removed -	Mar. 5
144	Feb. 23	Wid. Isabella Johnston or Macdonald	Edinburgh -	Feb. 25	Refused—(poorhouse) - -	Feb. 26
145	Feb. 24	Widow Eliz. Gellatly - -	North Leith -	Feb. 25	Refused—(poorhouse) - -	Feb. 26
146	Mar. 4	Colin Mackenzie - - -	Fodderty -	Mar. 4	Ground of complaint removed -	Mar. 5
147	Mar. 5	Mary Ann Duncan or Wallace -	Banff - -	Mar. 11	Refused - - - -	Mar. 12
148	Mar. 8	Widow Margaret Gillespie or Berry	Aberdeen -	Mar. 11	Refused—(poorhouse) - -	Mar. 12
149	Mar. 5 *Eo die* to Inspector, received Mar. 8.	Widow Catherine Ducker -	Linlithgow -	Mar. 11	Refused—(poorhouse) - -	Mar. 12
150	Mar. 9	Robert Grant - - -	Urquhart (Inverness) - -	Mar. 11	Continued	
				Mar. 25	Remitted for reconsideration with reference to medical certificate	
				Apr. 21	Ground of complaint removed -	Apr. 23
151	Feb. 17 To Inspector Feb. 18, received Mar. 10.	Daniel Williamson - -	Northmavine -	Mar. 11	Refused - - - -	Mar. 12
152	Mar. 10	John Robertson - - -	Unst - -	Mar. 11	Refused - - - -	Mar. 12
153	Mar. 10	Robert Millar - - -	Cromdale -	Mar. 11	Refused - - - -	Mar. 12
154	Mar. 10	Thomas Laird - - -	Kirriemuir -	Mar. 11	Refused—(poorhouse) - -	Mar. 12
155	Mar. 11	May Stevenson - - -	Kilbirnie -	Mar. 18	Refused—(poorhouse) - -	Mar. 19
156	Mar. 10 To Inspector Mar. 11, received Mar 13	Widow Eliz. Bernand - -	Newbattle -	Mar. 18	Refused—(poorhouse) - -	Mar. 19
157	Mar. 15	George Aird - - -	Rosemarkie -	Mar. 18	Refused—(poorhouse) - -	Mar. 19
158	Mar. 12 To Inspector Mar. 13, received Mar. 15.	Widow Mary Sneddon or Naismyth	Newbattle -	Mar. 18	Refused—(poorhouse) - -	Mar. 19

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
159	Mar. 9 To Inspector Mar. 11, received Mar. 15.	Margaret Spey - - -	Kirkpat.-Durham	Mar. 18	Refused - - - -	Mar. 19
160	Mar. 16	Lucy M'Mahon or Adams -	Kirkintilloch -	Mar. 18	Continued	
				Apr. 5	Refused—(poorhouse) - -	Apr. 6
161	Mar. 17	Widow Rennie - - -	Barony - -	Mar. 18	Refused—(poorhouse) - -	Mar. 19
162	Mar. 17	Janet Strathearn - -	Alyth - -	Mar. 18	Continued	
				Mar. 25	Refused—(poorhouse) - -	Mar. 26
163	Mar. 19	James Gillies - - -	Rothes - -	Mar. 25	Refused - - - -	Mar. 26
164	Mar. 16 *Eo die* to Inspector, received Mar. 19.	Catherine Davidson - -	Blair-Athol -	Mar. 25	Medical certificate	
				Apr. 5	To Lunacy Board for observations	
				Apr. 15	Continued	
				June 17	Refused - - - -	June 18
165	Mar. 19	Donald Mackenzie - -	Gairloch - -	Mar. 25	Refused—(poorhouse) - -	Mar. 26
166	Mar. 20	Widow Catherine M'Kinnon -	Portree - -	Mar. 25	Refused - - - -	Mar. 26
167	Mar. 27	John Macdonald - - -	Portree - -	Apr. 5	Medical certificate	
				Apr. 15	Remitted for reconsideration	
				June 8	Ground of complaint removed -	June 9
168	Mar. 27	Widow Janet Thomson or Blues	Kirriemuir -	Apr. 5	Refused—(poorhouse) - -	Apr. 6
169	Mar. 25 *Eo die* to Inspector, received Mar. 27.	Widow Mary Pickett or Crasswell	Greenock -	Apr. 5	Refused—(poorhouse) - -	Apr. 6
170	Mar. 25 *Eo die* to Inspector, received Mar. 29.	Alexander Macdonald - -	Laggan - -	Apr. 5	Continued	
				Apr. 21	Ground of complaint removed -	Apr. 23
171	Mar. 29	Mary Donnan - - -	Penninghame -	Apr. 5	Refused—(poorhouse) - -	Apr. 6

172	Mar. 29	Widow John Yelton - -	Kirkden - -	Apr. 5	Medical certificate	
				Apr. 15	Refused—(poorhouse) - -	Apr. 16
173	Mar. 29	William Fraser - - -	Birsay - -	Apr. 5	Refused - - - -	Apr. 6
174	Mar. 30	Isabella Marshall Macintyre -	Cramond -	Apr. 5	Continued	
				Apr. 15	Refused - - - -	Apr. 16
175	Mar. 30	Donald Bruce - - -	Wick - -	Apr. 5	Refused - - - -	Apr. 6
176	Apr. 1	John Murray - - -	Sanquhar -	Apr. 8	Refused - - - -	Apr. 9
177	Apr. 5	Widow Janet Reedar - -	Uphall - -	Apr. 8	Refused—(poorhouse) - -	Apr. 9
178	Apr. 5	Mary Ann Brown - -	Aberdeen -	Apr. 8	Refused—(poorhouse) - -	Apr. 9
179	Apr. 7	Janet Anderson or Brown -	Bathgate -	Apr. 8	Ground of complaint removed -	Apr. 9
180	Apr. 1 *Eo die* to Inspector, received Apr. 8.	Widow Mary Ann Norris or Ross	Wick - -	Apr. 8	Ground of complaint removed -	Apr. 9
181	Apr. 8	Widow Janet Thomson - -	Old Monkland	Apr. 8	Refused—(poorhouse) - -	Apr. 9
182	Apr. 7 To Inspector Apr. 8, received Apr. 14	Widow Ann Miller Quin - -	Wick - -	Apr. 15	Refused - - - -	Apr. 16
183	Apr. 8	Widow Roseann M'Ivor or Richardson	St Cuthberts and Can. Comb. -	Apr. 15	Refused—(poorhouse) - -	Apr. 16
184	Apr. 12	Widow Catherine M'Queen -	Shotts - -	Apr. 15	Continued	
				Apr. 29	Refused - - - -	Apr. 30
185	Apr. 14	John Chalmers - - -	Carnock - -	Apr. 15	Refused—not in receipt of parochial relief	Apr. 16
186	Apr. 19	Murdo Mackenzie - -	Alness - -	Apr. 21	Ground of complaint removed -	Apr. 23
187	Apr. 21	Margaret Archibald - -	South Leith -	Apr. 29	Refused - - - -	Apr. 30
188	Apr. 23	William Ross - - -	Knockbain -	Apr. 29	Refused - - - -	Apr. 30
189	Apr. 23	Eliz. Gilholy or Layden - -	St Cuthberts and Can. Comb. -	Apr. 29	Refused—(poorhouse) - -	Apr. 30
190	Apr. 23	Widow Janet Hamilton - -	Bathgate -	Apr. 29	Refused—(poorhouse) - -	Apr. 30
191	Apr. 24	Widow Janet Fairley - -	Uphall - -	Apr. 29	Refused—(poorhouse) - -	Apr. 30
192	Apr. 26	Widow Mary M'Phail - -	Torosay - -	Apr. 29	Refused—(poorhouse) - -	Apr. 30
193	Apr. 26	William Sinclair - -	Wick - -	Apr. 29	Continued	
				May 6	Ground of complaint removed -	May 7
194	Apr. 28	Alexander Lindsay - -	Dyce - -	Apr. 29	Refused—(poorhouse) - -	Apr. 30
195	May 6	Tamar White - - -	Dunrossness -	May 6	Refused - - -	May 7
196	May 8	Widow Isabella Crawford -	Inveraray -	May 13	Refused - - - -	May 14

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
197	May 10	William Lyon - - -	Fordyce - -	May 13	Refused - - - -	May 14
198	May 10	Edward M'Guire - - -	Beath - -	May 13	Refused - - - -	May 14
199	May 12	Harry Munro - - -	Kiltearn -	May 13	Continued	
				Oct. 1	Ground of complaint removed -	Oct. 2
200	May 14	Charles Masterton - -	Uphall - -	May 19	Refused—(poorhouse) - -	May 21
201	May 17	Andrew Munro - - -	Farr - -	May 19	Refused—(poorhouse) - -	May 21
202	May 19	Janet Law - - -	Galston - -	May 26	Refused - - - -	May 27
203	May 19	Margaret Jamieson - -	Nairn - -	May 26	Refused—(poorhouse) - -	May 27
204	May 21	Widow Isabella M'Kerrow -	Aberlour -	May 26	Refused - - - -	May 27
205	May 21	Marion Lauder - - -	Wandell and Lamington -	May 26	Refused - - - -	May 27
206	Apr. 21 To Inspector Apr. 23, received May 21.	Janet Anderson - - -	Nesting and Lunasting - -	May 26	Medical certificate	
				June 17	Continued	
				July 8	Refused - - - -	July 9
207	May 17 To Inspector May 18, received May 21.	Widow Ann Caulfield - -	Linlithgow -	May 26	Refused—(poorhouse) - -	May 27
208	May 21	Widow Margaret Knight -	Peterhead -	May 26	Refused - - - -	May 27
209	May 24	Widow Mary Jackson - -	Dunscore -	May 26	Refused—(poorhouse) - -	May 27
210	May 27 *Eo die* to Inspector, received May 29.	James Wallace Hogg - -	Sorn - -	June 8	Refused - - - -	June 9
211	May 29	Widow Mary Gray - -	Glencairn -	June 8	Continued	
				June 17	Refused—(poorhouse) - -	June 18
212	May 31	Widow Elspet Philip or Strachan	Cullen - -	June 8	Refused - - - -	June 9
213	June 1	Catherine M'Queen - -	Shotts - -	June 8	Refused - - - -	June 9
214	June 2	Donald M'Lean - - -	Kiltarlity -	June 8	Refused - - - -	June 9

215	May 15 *Eo die* to Inspector, received June 2.	Widow Isabella Tweedie -	Pittenain -	June 8	Continued	
				June 17	Refused - - - -	June 18
216	June 5	Thomas Gumley - - -	St Cuthberts and Can. Comb. -	June 17	Refused—(poorhouse) - -	June 18
217	May 29 To Inspector May 31, received June 5.	James Singers - - -	Aberlour -	June 17	Refused - - - -	June 18
218	June 5	Malcolm Macdonald - -	Urquhart (Inverness) - -	June 17	Refused—(poorhouse) - -	June 18
219	June 5	Widow Margaret Baillie - -	Salton - -	June 17	Refused - - - -	June 18
220	May 21 *Eo die* to Inspector, received June 9.	Johanna Jamieson - -	Fetlar & North Yell - -	June 17	Continued	
				July 1	Remitted for reconsideration	
				Oct. 14	Ground of complaint removed - -	Oct. 15
221	June 2 *Eo die* to Inspector, received June 9.	Widow Thomas Millar - -	Kilfinichen -	June 17	Refused - - - -	June 18
222	June 10	Elizabeth Duncan - -	Inverkeithny -	June 17	Remitted for reconsideration	
				July 15	Refused - - - -	July 16
223	June 10	George Duncan - - -	Inverkeithny -	June 17	Remitted for reconsideration	
				July 15	Refused - - - -	July 16
224	June 10	Thomas Oswald - - -	Ceres - -	June 17	Continued and for medical certificate	
				June 24	Refused - - - -	June 25
225	June 11	George Murdoch - - -	Marnoch -	June 17	Refused—(poorhouse) - -	June 18
226	June 11	Widow Margaret Louden -	Midmar - -	June 17	Refused - - - -	June 18
227	June 15	Mary Miller - - -	Wick - -	June 17	Medical certificate	
				June 24	Remitted for reconsideration	
				July 15	Ground of complaint removed -	July 16
228	June 15	Widow Eliz. Donelly or M'Vey -	Hamilton -	June 17	Refused—(poorhouse) - -	June 18
229	June 12 *Eo die* to Inspector, received June 16.	Widow Euphemia Stewart or Wills	Glassary - -	June 17	Refused—not in receipt of parochial relief	June 18

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
230	June 16	Widow Agnes Wood Muir -	Irvine - -	June 17	Refused—(poorhouse) - -	June 18
231	June 19	Widow Elspet Philip or Strachan	Cullen - -	June 24	Remitted for reconsideration	
				July 15	Continued	
				July 22	Ground of complaint removed -	July 23
232	May 24 To Inspector May 25, received June 22.	Donald M'Dougal - -	Barra - -	June 24	Continued	
				Aug. 4	Refused - - - -	Aug. 5
233	June 22	Widow Ann Sutherland or Robertson	Latheron -	June 24	Continued	
				July 8	Remitted for reconsideration	
				Aug. 12	Continued	
				Aug. 19	Contd. for report of Genl. Superintendent	
				Sept. 2	Refused - - - -	Sept. 3
234	June 24	Widow Cath. M'Colgain or Crichton	St Cuthberts and Can. Comb. -	June 24	Refused - - - -	June 25
235	June 24	Margaret Munnock -	St Cuthberts and Can. Comb. -	June 24	Refused—(poorhouse) - -	June 25
236	June 24	Margaret Weir or Wallace -	Dunipace -	July 1	Refused—(poorhouse) - -	July 2
237	June 24	Angus Nicolson - - -	Snizort - -	July 1	Refused—(poorhouse) - -	July 2
238	June 24	William Crawford - -	Methven -	July 1	Medical certificate	
				July 8	Refused - - - -	July 9
239	June 25	Widow Ann Hargie - -	Bothwell -	July 1	Refused—(poorhouse) - -	July 2
240	June 25	Widow Margaret Rodger -	Shotts - -	July 1	Refused—(poorhouse) - -	July 2
241	June 28	Widow Mary Gardner - -	Edinburgh -	July 1	Refused - - - -	July 2
242	June 29	Rose Bremner - - -	Wick - -	July 1	Medical certificate	
				July 15	Remitted for reconsideration	
				July 29	Ground of complaint removed -	July 30
243	June 30	Widow Eliza Stewart - -	Carrington -	July 1	Refused - - - -	July 2
244	June 25 *Eo die* to Inspector, received July 2.	Widow Colin Macdonald - -	Morven - -	July 8	Refused - - - -	July 9

ABSTRACT, showing how the Applications to the Board of Supervision by Paupers complaining on account of Inadequate Relief, from 1st July 1874 to 30th June 1875, have been disposed of at date of Report.

Total number of applications, - - - -		244
I. Number of applications refused, - - -	190	
II. Number refused, not being in receipt of relief from any parish, - - - - -	7	
III. Number refused after being remitted to inspector or parochial board, - - - -	18	
IV. Refused as informal or incompetent, - -	...	
V. Withdrawn, or proceedings stopped by death, -	1	
VI. Number in which, after being remitted to inspector or parochial board, the ground of complaint has been removed, - - - - -	28	
		244

I. Number refused, - - - - -	215
II. Number in which the ground of complaint has been removed, and the applications were informal, and withdrawn, or proceedings stopped by death	29
	244

APPENDIX (B.)—No. 3.

ABSTRACT

SHOWING THE NUMBER OF APPLICATIONS WHICH HAVE BEEN MADE POOR PERSONS COMPLAINING OF INADEQUATE RELIEF FROM EACH PARISH IN SCOTLAND, FROM 1st JULY 1874 TO 30th JUNE 1875.

ABERDEEN.

Aberdeen	3
Aberdour	0
Aboyne	0
Alford	0
Auchindoir	1
Auchterless	0
Belhelvie	0
Birse	0
Bourtie	0
Cairney	0
Chapel-of-Garioch	0
Clatt	0
Cluny	0
Coull	1
Crathie and Braemar	0
Crimond	0
Cruden	0
Culsamond	0
Daviot	0
Deer, New	0
Deer, Old	0
Drumblade	0
Drumoak	0
Dyce	1
Echt	0
Ellon	1
Fintray	0
Forgue	0
Foveran	0
Fraserburgh	0
Fyvie	1
Gartly	0
Glass	0
Glenbucket	0
Glenmuick	0
Huntly	0
Insch	0
Inverurie	0
Keig	0
Keithhall and Kinkell	0
Kemnay	0
Kildrummy	0
Kincardine-O'Neil	0
King Edward	1
Kinnellar	0
Kinnethmont	0
Kintore	0
Leochel-Cushnie	0
Leslie	0
Logie-Buchan	0
Logie-Coldstone	0
Longside	1
Lonmay	0
Lumphanan	0
Machar, New	0
Machar, Old	0
Meldrum, Old	1
Methlic	0
Midmar	1
Monquhitter	0
Monymusk	0
Newhills	1
Oyne	0
Peterculter	0
Peterhead	1
Pitsligo	0
Premnay	0
Rathen	0
Rayne	0
Rhynie	0
Skene	0
Slains	0
Strathdon	0
Strichen	0
Tarland and Migvie	0
Tarves	0
Tough	0
Towie	0
Tullynessle	0
Turriff	0
Tyrie	2
Udny	0
	16

ARGYLL.

Ardchattan and Muckairn	0
Ardnamurchan	0
Campbeltown	0
Coll	0
Colonsay and Oronsay	0
Craignish	0
Dunoon and Kilmun	1
Gigha	0
Glassary	1
Glenorchy and Inishail	0
Inverary	1
Inverchaolain	0
Jura	0
Kilarrow	
Kilbrandon	
Kilcalmonell and Kilberry	
Kilchoman	
Kilchrenan and Dalavich	
Kildalton	
Kilfinan	
Kilfinichen	
Killean and Kilchenzie	
Kilmartin	
Kilmodan	
Kilmore and Kilbride	
Kilninian and Kilmore	
Kilninver and Kilmelfort	
Knapdale (North)	
Knapdale (South)	
Lismore and Appin	
Lochgoilhead	
Morven	
Saddell and Skipness	
Southend	
Strachur	
Stralachlan	
Torosay	
Tyree	

AYR.

Ardrossan	
Auchinleck	
Ayr	
Ballantrae	
Barr	
Beith	
Colmonell	
Coylton	
Craigie	
Cumnock, New	
Cumnock, Old	
Dailly	
Dalmellington	
Dalry	
Dalrymple	
Dreghorn	
Dundonald	
Dunlop	
Fenwick	
Galston	
Girvan	

Irvine	1
Kilbirnie	1
Kilbride, West	0
Kilmarnock	0
Kilmaurs	0
Kilwinning	0
Kirkmichael	0
Kirkoswald	0
Largs	0
Loudoun	0
Mauchline	0
Maybole	0
Monkton	0
Muirkirk	0
Newton-upon-Ayr	0
Ochiltree	0
Riccarton	0
St Quivox	1
Sorn	1
Stair	0
Stevenston	1
Stewarton	0
Straiton	0
Symington	0
Tarbolton	0
	8

BANFF.

Aberlour	2
Alvah	0
Banff	2
Boharm	0
Botriphnie	0
Boyndie	0
Cabrach	0
Cullen	2
Deskford	0
Cordyce	1
Forglen	0
Gamrie	0
Grange	0
Inveravon	1
Inverkeithny	2
Keith	1
Kirkmichael	0
Marnoch	1
Mortlach	0
Oldmiquhill	0
Rathven	1
Rothiemay	0
St Fergus	0
	13

BERWICK.

Abbey St Bathans	0
Ayton	0
Cockle and Preston	0
Cranneilkirk	0
Eyrinside	0
Hickburnspath	0
Coldingham	0
Coldstream	2
Cranshaws	0
Dunse	1
Earlstoun	0
Eccles	0
Edrom	0
Eyemouth	0
Fogo	0
Foulden	0
Gordon	0
Greenlaw	0
Hume	0
Hutton	0
Ladykirk	0
Langton	0
Lauder	0
Legerwood	0
Longformacus	0
Mertoun	0
Mordington	0
Nenthorn	0
Polwarth	0
Swinton	0
Westruther	0
Whitsome	0
	3

BUTE.

Cumbraes	0
Kilbride (Arran)	0
Kilmory	0
Kingarth	1
North Bute	0
Rothesay	0
	1

CAITHNESS.

Bower	0
Canisbay	0
Dunnet	0
Halkirk	0
Latheron	1
Olrick	0
Reay	0
Thurso	0
Watten	0
Wick	8
	9

CLACKMANNAN.

Alloa	2
Clackmannan	2
Dollar	0
Logie	0
Tillicoultry	2
	6

DUMBARTON.

Arrochar	0
Bonhill	0
Cardross	0
Cumbernauld	0
Dumbarton	0
Kilmaronock	0
Kilpatrick, New	0
Kilpatrick, Old	0
Kirkintilloch	1
Luss	0
Roseneath	0
Row	1
	2

DUMFRIES.

Annan	0
Applegarth	0
Caerlaverock	0
Canonbie	0
Closeburn	0
Cummertrees	0
Dalton	0
Dornock	0
Dryfesdale	0
Dumfries	0
Dunscore	1
Durrisdeer	0
Eskdalemuir	0
Ewes	0
Glencairn	1
Graitny	0
Half Morton	0
Hoddam	1
Holywood	0
Hutton	0
Johnstone	0
Keir	1
Kirkconnell	0
Kirkmahoe	1
Kirkmichael	0
Kirkpatrick-Fleming	0
Kirkpatrick-Juxta	0
Langholm	0
Lochmaben	1
Middlebie	0
Moffat	0
Morton	0
Mousewald	0
Penpont	0
Ruthwell	0
St Mungo	0
Sanquhar	1
Tinwald	0
Torthorwald	0
Tundergarth	0
Tynron	0
Wamphray	0
Westerkirk	0
	7

EDINBURGH.

Borthwick	0
Calder, Mid	0
Calder, West	0
Carrington	2
Cockpen	0
Colinton	0
Corstorphine	0
Cramond	1
Cranston	0
Crichton	0
Currie	0
Dalkeith	1
Duddingston	0
Edinburgh	8
Fala	0
Glencross	0
Heriot	0
Inveresk	0
Kirknewton	1
Lasswade	0
Leith, North	1
Leith, South	2
Liberton	0
Newbattle	2
Newton	0
Penicuik	3
Ratho	0
St Cuthberts and Canongate Combination	11
Stow	0
Temple	0
	32

ELGIN OR MORAY.

Alves	0
Bellie	0
Birnie	0
Cromdale	1
Dallas	0
Drainy	0
Duffus	0
Dyke and Moy	0
Edinkillie	0
Elgin	2
Forres	0
Kinloss	0
Knockando	0
New Spynie	1
Rafford	0
Rothes	1
St Andrews-Lhanbride	0
Speymouth	0
Urquhart	0
	5

FIFE.

Abbotshall	1
Abdie	0
Aberdour	0
Anstruther-Easter	0
Anstruther-Wester	0
Arngask	0
Auchterderran	1
Auchtermuchty	0
Auchtertool	0
Ballingry	0
Balmerino	0
Beath	3
Burntisland	0
Cameron	0
Carnbee	0
Carnock	1
Ceres	1
Collessie	0
Crail	0
Creich	0
Cults	0
Cupar	1
Dairsie	0
Dalgety	0
Denino	0
Dunbog	0
Dunfermline	0
Dysart	0
Elie	0
Falkland	0
Ferry-Port-on-Craig	0
Flisk	0
Forgan	1
Inverkeithing	0
Kemback	0
Kennoway	0
Kettle	0
Kilconquhar	0
Kilmany	0
Kilrenny	0
Kinghorn	1
Kinglassie	0
Kingsbarns	0
Kirkcaldy	0
Largo	0
Leslie	0
Leuchars	0
Logie	0
Markinch	0
Monimail	0
Moonzie	0
Newburgh	0
Newburn	0
Pittenweem	0
St Andrews	0
St Leonards	0
St Monance	0
Saline	1
Scoonie	0
Strathmiglo	0
Torryburn	0
Wemyss	0
	11

FORFAR.

Aberlemno	
Airlie	
Arbirlot	
Arbroath	
Auchterhouse	
Barry	
Brechin	
Caraldstone	
Carmyllie	
Cortachy	
Craig	
Dun	
Dundee	
Dunnichen	
Edzell	
Essie and Nevy	
Farnell	
Fearn	
Forfar	
Glammis	
Glenisla	
Guthrie	
Inverarity	
Inverkeillor	
Kettins	
Kingoldrum	
Kinnell	
Kinnettles	
Kirkden	
Kirriemuir	
Lethnot	
Liff and Benvie	
Lintrathen	
Lochlee	
Logie-Pert	
Lunan	
Lundie	
Mains and Strathmartin	
Marytoun	
Menmuir	
Monifieth	
Monikie	
Montrose	
Murroes	
Newtyle	
Oathlaw	
Panbride	
Rescobie	
Ruthven	
St Vigeans	
Strickathrow	
Tannadice	
Tealing	

HADDINGTON.

Aberlady	
Athelstaneford	
Bolton	
Dirleton	

Dunbar	1
Garvald	1
Gladsmuir	1
Haddington	1
Humbie	0
Innerwick	0
Morham	0
North Berwick	0
Oldhamstocks	0
Ormiston	1
Pencaitland	0
Prestonkirk	0
Prestonpans	0
Salton	1
Spot	0
Stenton	0
Tranent	0
Whitekirk	0
Whittingham	0
Yester	0
	6

INVERNESS.

Abernethy	1
Alvie	1
Ardersier	0
Barra	2
Boleskine and Abertarff	1
Bracadale	0
Croy	0
Daviot	0
Dores	1
Duirnish	1
Duthill	1
Glenelg	1
Harris	0
Inverness	1
Kilmallie	0
Kilmonivaig	0
Kilmorack	0
Kilmuir (Skye)	0
Kiltarlity	1
Kingussie	0
Kirkhill	0
Laggan	1
Moy	0
Petty	0
Portree	2
Sleat	0
Small Isles	0
Snizort	1
Strath	0
Uist, North	2
Uist, South	1
Urquhart	4
	22

KINCARDINE.

Arbuthnot	0
Banchory-Devenick	0
Banchory-Ternan	0
Benholm	0
Bervie	1
Dunottar	1
Durris	0
Fettercairn	0
Fetteresso	0
Fordoun	0
Garvock	0
Glenbervie	0
Kinneff	0
Laurencekirk	1
Maryculter	0
Marykirk	0
Nigg	0
St Cyrus	0
Strachan	0
	3

KINROSS.

Cleish	0
Kinross	0
Orwell	0
Portmoak	0
	0

KIRKCUDBRIGHT.

Anwoth	0
Balmaclellan	0
Balmaghie	0
Borgue	0
Buittle	0
Carsphairn	0
Colvend	0
Crossmichael	0
Dalry	0
Girthon	0
Kells	0
Kelton	1
Kirkbean	0
Kirkcudbright	1
Kirkgunzeon	0
Kirkmabreck	0
Kirkpatrick-Durham	1
Kirkpatrick-Irongray	0
Lochrutton	0
Minnigaff	0
New Abbey	0
Parton	0
Rerrick	0
Terregles	0
Tongland	0
Troqueer	0
Twynholm	2
Urr	0
	5

LANARK.

Avondale	0
Barony	2
Biggar	0
Blantyre	0
Bothwell	1
Cadder	1
Cambuslang	0
Cambusnethan	0
Carluke	0
Carmichael	0
Carmunnock	0
Carnwath	1
Carstairs	)
Covington	
Crawford	0
Crawfordjohn	0
Culter	2
Dalserf	0
Dalziel	0
Dolphinton	0
Douglas	0
Dunsyre	0
Glasgow	4
Glassford	0
Govan Combination	0
Hamilton	1
Kilbride, East	0
Lanark	6
Lesmahagow	0
Libberton	0
Monkland, New	1
Monkland, Old	3
Pittenain	1
Rutherglen	0
Shotts	3
Stonehouse	1
Symington	0
Wandell and Lamington	1
Walston	0
Wiston and Roberton	0
	28

LINLITHGOW.

Abercorn	0
Bathgate	3
Borrowstounness	0
Carriden	0
Dalmeny	0
Ecclesmachen	0
Kirkliston	0
Linlithgow	3
Livingstone	0
Queensferry	0
Torphichen	0
Uphall	3
Whitburn	0
	9

NAIRN.

Ardclach	0
Auldearn	0
Cawdor	0
Nairn	1
	1

ORKNEY AND SHETLAND.

Orkney.

Birsay and Harray	1
Cross and Burness	0
Eday	0
Evie and Rendal	0
Firth	0
Holm	0
Hoy and Græmsay	0
Kirkwall	0
Lady	0
Orphir	0
Ronaldshay, South	0
Rousay and Egilshay	0
St Andrews and Deerness	0
Sandwick	0
Shapinshay	0
Stennis	0
Stromness	0
Stronsay	0
Walls and Flotta	0
Westray & Papa-Westray	0
	1

Shetland.

Bressay	0
Delting	0
Dunrossness	1
Fetlar	1
Lerwick	0
Nesting	1
North Mavine	2
Sandsting	0
Tingwall	0
Unst	1
Walls	0
Yell	1
	7

PEEBLES.

Broughton	0
Drumelzier	0
Eddlestone	1
Innerleithen	0
Kirkurd	0
Linton	0
Lyne and Megget	0
Manor	0
Newlands	0
Peebles	0
Skirling	0
Stobo	0
Traquair	0
Tweedsmuir	0
	1

PERTH.

Aberdalgie	0
Aberfoyle	0
Abernethy	0
Abernyte	0
Alyth	1
Auchterarder	0
Auchtergaven	1
Balquhidder	0
Bendochy	0
Blackford	0
Blair-Athol	1
Blairgowrie	0
Callander	0
Caputh	0
Cargill	0
Clunie	0
Collace	0
Comrie	0
Coupar-Angus	0
Crieff	0
Culross	0
Dowally	0
Dron	0
Dull	0
Dumbarney	0
Dunblane	0
Dunkeld	0
Dunkeld, Little	0
Dunning	0
Errol	1
Forgandenny	0
Forteviot	0
Fortingall	1
Fossaway	0
Fowlis-Easter	0
Fowlis-Wester	1
Gask	0
Glendevon	0
Inchture	0
Kenmore	0
Killin	0
Kilmadock	0
Kilspindie	0
Kincardine	0
Kinclaven	0
Kinfauns	0
Kinloch	1
Kinnaird	0
Kinnoull	0
Kirkmichael	0
Lethendy	0
Logierait	0
Longforgan	0
Madderty	0
Meigle	0
Methven	1
Moneydie	0
Monivaird	0
Monzie	0
Moulin	0
Muckhart	0
Muthil	0
Perth	0
Port of Monteith	0
Rattray	0
Redgorton	0
Rhynd	0
Scone	0
St Madoes	0
St Martins	0
Tibbermuir	0
Trinity-Gask	0
Tulliallan	0
Weem	0
	8

RENFREW.

Abbey	0
Cathcart	0
Eaglesham	0
Eastwood	2
Erskine	0
Greenock	1
Houstoun	0
Inchinnan	0
Innerkip	0
Kilbarchan	0
Kilmalcolm	0
Lochwinnoch	0
Mearns	0
Neilston	0
Paisley	0
Port-Glasgow	1
Renfrew	0
	4

ROSS & CROMARTY.

Alness	1
Applecross	0
Avoch	0
Barvas	0
Contin	0
Cromarty	0
Dingwall	0
Edderton	0
Fearn	0
Fodderty	1
Gairloch	1
Glenshiel	0
Killearnan	0
Kilmuir-Easter	0
Kiltearn	1
Kincardine	0
Kintail	1
Knockbain	1

Lochalsh	0
Lochbroom	1
Lochcarron	0
Lochs	0
Logie-Easter	0
Nigg	0
Resolis or Kirkmichael	0
Rosemarkie	1
Rosskeen	0
Stornoway	2
Tain	0
Tarbat	0
Uig	0
Urquhart	0
Urray	0
	10

ROXBURGH.

Ancrum	0
Ashkirk	0
Bedrule	0
Bowden	0
Castleton	0
Cavers	0
Crailing	0
Eckford	0
Ednam	0
Hawick	0
Hopekirk	0
Hownam	0
Jedburgh	0
Kelso	1
Kirkton	0
Lilliesleaf	0
Linton	0
Mackerston	0
Maxton	0
Melrose	0
Minto	0
Morebattle	0
Oxnam	0
Roberton	0
Roxburgh	0
St Boswells	0
Smailholm	0
Southdean	0
Sprouston	0
Stitchel	0
Wilton	0
Yetholm	0
	1

SELKIRK.

Ettrick	0
Galashiels	0
Kirkhope	0
Selkirk	0
Yarrow	0
	0

STIRLING.

Airth	0
Alva	0
Baldernock	0
Balfron	0
Bothkennar	0
Buchanan	0
Campsie	0
Denny	0
Drymen	0
Dunipace	2
Falkirk	0
Fintry	0
Gargunnock	0
Killearn	0
Kilsyth	0
Kippen	0
Larbert	0
Lecropt	0
Muiravonside	0
Polmont	1
St Ninians	0
Slamannan	0
Stirling	0
Strathblane	0
	3

SUTHERLAND.

Assynt	0
Clyne	1
Creich	0
Dornoch	0
Duirness	0
Eddrachillis	0
Farr	2
Golspie	0
Kildonan	0
Lairg	0
Loth	0
Rogart	0
Tongue	0
	3

WIGTOWN.

Glasserton	0
Inch	0
Kirkcolm	0
Kirkinner	0
Kirkmaiden	0
Kirkowan	0
Leswalt	0
Luce, New	0
Luce, Old	0
Mochrum	1
Penninghame	1
Portpatrick	0
Sorby	0
Stoneykirk	0
Stranraer	0
Whithorn	0
Wigtown	0
	2

SUMMARY.

Counties.	
Aberdeen	16
Argyll	11
Ayr	8
Banff	13
Berwick	3
Bute	1
Caithness	9
Clackmannan	6
Dumbarton	2
Dumfries	7
Edinburgh	32
Elgin or Moray	5
Fife	11
Forfar	6
Haddington	6
Inverness	22
Kincardine	3
Kinross	0
Kirkcudbright	5
Lanark	28
Linlithgow	9
Nairn	1
Orkney and Shetland	8
Peebles	1
Perth	8
Renfrew	4
Ross and Cromarty	10
Roxburgh	1
Selkirk	0
Stirling	3
Sutherland	3
Wigtown	2
Total	244

APPENDI

GENERAL ABSTRACT of Receipt and Expenditure for the Relief a

Note.—In the Parishes marked with an Asterisk (*) there has been an additional expendit

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receive
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1	Aberdeen - -	10,806 2 4	...	...	514 15 9	11,320 18
2	Aberdour - - *	672 13 11	...	...	40 16 0	713 9 1
3	Aboyne - - -	393 19 8½	...	...	4 18 1	398 17
4	Alford - - - *	412 14 4½	...	...	23 6 0½	436 0
5	Auchindoir - -	525 10 6½	...	...	4 9 2	529 19
6	Auchterless - - *	480 2 11½	...	...	62 12 5	542 15
7	Belhelvie - -	419 6 6½	...	...	8 16 7	428 3
8	Birse - - -	388 11 9	...	...	36 1 10	424 13
9	Bourtie - - -	...	...	84 14 3	10 5 0	94 19
10	Cairney - - - *	430 7 7½	...	...	18 11 11	448 19
11	Chapel-of-Garioch - *	587 4 9	...	...	12 13 3	599 18
12	Clatt - - - *	95 14 11¼	...	...	3 18 4	99 13
13	Cluny - - - *	321 10 0	...	...	9 14 0	331 4
14	Coull - - -	201 5 8	...	...	11 17 7½	213 3
15	Crathie & Braemar - *	331 13 7	...	...	7 10 10	339 4
16	Crimond - - -	251 13 4	...	...	16 4 9	267 18
17	Cruden - - - *	707 14 2	...	...	33 13 8	741 7 1
18	Culsamond - - *	284 8 5	...	...	37 18 3	322 6
19	Daviot - - -	...	...	173 0 7½	...	173 0
20	Deer, New - - *	700 4 8	...	...	20 16 4½	721 1
21	Deer, Old - - *	1,731 17 11	...	...	47 7 9	1,779 5
22	Drumblade - - *	213 0 11	...	...	29 18 6½	242 19
23	Drumoak - -	221 12 8	12 6 0¼	...	22 3 9½	256 2
24	Dyce - - -	184 3 9	...	...	1 19 2	186 2 1
25	Echt - - -	376 12 3	...	...	12 8 10	389 1
26	Ellon - - - *	1,074 6 0	...	...	14 9 2	1,088 15
27	Fintray - - -	241 16 1½	...	...	6 13 0½	248 9
28	Forgue - - - *	865 9 7	...	...	32 17 6½	898 7
29	Foveran - - -	562 4 5	...	...	12 11 3	574 15
30	Fraserburgh - - *	1,219 14 1	...	...	16 11 4	1,236 5
31	Fyvie - - - *	1,115 14 6	...	...	65 1 8	1,180 16
32	Gartly - - - *	380 0 8½	...	...	10 12 11	390 13
33	Glass - - -	210 13 5	...	...	5 9 2	216 2
34	Glenbucket - -	93 3 3½	...	...	18 19 0	112 2
35	Glenmuick - -	746 11 0	...	...	86 0 0	832 11
36	Huntly - - -	1,136 11 7	...	...	34 17 5	1,171 9
37	Insch - - - *	253 1 4	...	...	31 8 2½	284 9
38	Inverurie - - *	711 12 2	...	...	47 15 0	759 7
39	Keig -	190 9 4½	...	...	2 15 7	193 4 1
40	Keithhall & Kinkell	210 10 8½	...	...	1 15 0	212 5
41	Kemnay - - - *	231 5 5	...	...	2 0 3	233 5
42	Kildrummy - -	...	...	169 11 3	4 2 3	173 13
43	Kincardine O'Neil -	745 7 4	...	...	7 15 10	753 3
44	King-Edward - - *	940 11 6	...	...	27 14 2½	968 5
45	Kinnellar - - *	160 14 9	...	...	3 8 4	164 3
46	Kinnethmont - - *	353 3 8¾	...	...	6 17 8	360 1
47	Kintore - - - *	635 9 4½	...	...	9 14 0½	645 3

B.)—No. 4.

ANAGEMENT of the Poor in each Parish, during the Year ended 14th May 1875.

account of Poorhouse and other Buildings, the particulars of which are stated in a separate Table (No. 5).

EXPENDITURE.							No.
Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on security of Assessment.	Total Amount of Money Expended.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
285 18 5	244 7 3	239 8 8	1,469 16 6	49 9 8	68 19 8	11,358 0 2	1
483 10 9½	24 1 2½	25 12 3	63 4 3	18 13 8	23 3 1	638 5 3	2
230 2 7½	2 4 1	14 2 0	37 11 1	...	42 8 5	326 8 2½	3
389 8 4½	3 18 0	19 12 11	33 16 1½	...	...	446 15 5	4
281 16 5	0 14 0	9 0 0	27 19 10	15 11 0	...	335 1 3	5
402 8 8	3 15 3	15 17 7½	67 10 0	...	...	489 11 6½	6
445 5 8½	4 5 6	18 0 0	45 1 4½	0 2 6	...	512 15 1	7
306 8 11	8 13 0	16 0 0	27 3 4	...	56 0 0	414 5 3	8
87 17 6	...	2 4 0	3 14 9½	...	...	93 16 3½	9
370 10 11	10 11 9	18 17 5½	39 16 7	...	...	439 16 8½	10
488 16 0	14 16 7	28 17 8	55 11 7	...	...	588 1 10	11
112 19 2	...	5 12 5	17 8 6	...	...	136 0 1	12
263 3 5	3 2 3	11 0 4	31 17 9	4 16 0	...	313 19 9	13
161 9 1	0 5 0	12 0 11	26 2 8½	...	...	199 17 8½	14
165 7 0	6 15 0	36 10 8½	38 2 8½	25 11 11	...	272 7 4	15
206 5 1	0 9 6	10 10 0	26 2 5	...	...	243 7 0	16
649 3 4	8 19 8	19 0 0	71 5 7½	...	...	748 8 7½	17
236 3 7	27 15 1	12 16 1	33 9 9	...	...	310 4 6	18
121 3 4½	...	10 14 11½	7 3 2	...	...	139 1 6	19
587 1 5	14 8 9	30 0 0	101 8 10½	8 12 6	...	741 11 6½	20
506 3 8	18 17 9	39 12 0	166 2 11½	22 3 1	...	1,752 19 5½	21
165 1 2½	0 9 6	8 0 0	23 17 4½	...	...	197 8 1	22
213 8 0	11 12 2	6 10 8	32 13 10	...	...	264 4 8	23
133 11 3½	1 6 0	8 19 2	25 11 8½	...	...	169 8 2	24
307 0 7	0 7 6	11 0 0	31 0 10½	...	...	349 8 11½	25
726 15 8	1 8 5	29 15 7	137 1 6	25 15 0	...	920 16 2	26
245 12 4½	...	10 1 3	36 10 11½	...	...	292 4 7	27
782 10 1½	5 5 6	29 9 11	79 17 2	...	...	897 2 8½	28
477 5 1½	6 4 6	13 0 0	58 18 6½	0 6 6	...	555 14 8	29
042 14 5	6 17 4	40 1 6	182 3 11	...	...	1,271 17 2	30
872 17 8	2 1 7	38 0 0	113 2 0	20 4 3	...	1,046 5 6	31
315 6 8	1 5 0	15 0 3	39 18 2	...	...	371 10 1	32
174 10 8	3 18 6	18 2 7	34 13 11	4 14 1	...	235 19 9	33
115 3 9	...	8 6 4	13 15 0	...	...	137 5 1	34
605 16 0	28 17 11	30 0 0	58 0 0	20 0 0	...	742 13 11	35
953 19 1	15 5 3½	48 3 0½	89 17 10	1 18 5	...	1,209 3 8	36
258 10 4	0 1 0	10 15 11½	47 2 11½	...	...	316 10 3	37
457 6 2	11 8 5	15 18 11	93 2 7	2 16 3	...	580 12 4	38
160 16 3	2 0 0	6 17 8	18 8 9	...	...	169 13 11	39
244 7 2½	...	5 3 5	24 11 6	0 2 6	...	274 4 7½	40
202 1 7½	5 0 0	6 0 0	18 12 1	17 0 3	...	248 13 11½	41
182 1 10½	...	5 5 0	10 10 10	9 2 0	...	206 19 8½	42
605 6 11	48 13 9	25 0 0	47 13 10	14 10 0	...	741 4 6	43
727 19 1½	3 19 2	44 17 10	88 13 7½	...	...	865 9 9	44
152 12 9½	3 0 0	8 1 0	21 13 6½	...	...	185 7 4	45
302 8 11½	1 19 9	14 10 0	30 19 11½	...	...	349 18 8	46
535 4 3½	7 15 3	21 16 10	46 16 8	3 19 9½	...	615 12 10	47

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receiv
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
48	Leochel-Cushnie -	...	...	234 15 4	11 7 4	246 2
49	Leslie - - - *	120 6 8	...	...	1 1 0	121 7
50	Logie-Buchan -	142 7 5	...	...	4 16 9	147 4
51	Logie-Coldstone -	198 8 6	...	...	31 6 2	229 14
52	Longside - -	1,243 4 5	...	...	60 1 2	1,303 5
53	Lonmay - - - *	442 15 4½	...	...	27 16 5	470 11
54	Lumphanan - -	193 9 11	...	...	11 8 5	204 18
55	Machar, New - - *	469 2 3	...	...	34 11 10	503 14
56	Machar, Old - - *	7,077 13 6	...	...	836 12 4	7,914 5
57	Meldrum - - *	553 16 10	...	...	7 13 4	561 10
58	Methlic - - - *	428 9 2	...	...	21 0 1	449 9
59	Midmar - - -	244 19 6	...	...	4 0 0	248 19
60	Monquhitter - - *	534 10 2½	...	...	21 3 11	555 14
61	Monymusk - -	276 14 1	...	...	5 12 3	282 6
62	Newhills - - -	1,028 4 10	...	...	37 15 1	1,065 19
63	Oyne - - - *	174 14 4	...	...	20 7 10	195 2
64	Peterculter - -	358 7 1	...	...	8 14 1	367 1
65	Peterhead - -	2,561 2 5	...	...	28 9 4	2,589 11
66	Pitsligo - - -	474 17 4½	...	...	19 6 8	494 4
67	Premnay - - *	199 17 9½	...	...	46 15 10½	246 13
68	Rathen - - - *	856 18 10	...	...	18 13 1	875 11
69	Rayne - - -	...	...	318 6 0½	...	318 6
70	Rhynie - - - *	304 10 2	...	...	74 2 0	378 12
71	Skene - - -	648 7 5¾	...	...	17 6 6	665 13
72	Slains - - - *	316 11 11	...	...	27 5 7	343 17
73	Strathdon - - *	351 15 8¾	...	...	21 1 10	372 17
74	Strichen - - -	675 12 6¾	...	...	65 13 10½	741 6
75	Tarland and Migvie *	194 10 10½	...	...	14 18 9	209 9
76	Tarves - - - *	635 8 0½	...	...	10 6 6	645 14
77	Tough - - - *	229 8 3	...	...	7 2 9	236 11
78	Towie - - -	125 0 2	...	...	4 19 9	129 19
79	Tullynessle - - *	376 12 0	...	...	10 3 4	386 15
80	Turriff - - - *	972 5 11	...	...	68 1 9	1,040 7
81	Tyrie - - - *	961 13 9¾	...	...	70 5 1	1,031 18
82	Udny - - - *	512 3 2	...	...	33 19 0½	546 2
	Total -	56,500 17 8¾	12 6 0¼	980 7 6	3,126 6 6½	60,619 17
	ARGYLL.					
1	Ardchattan and Muckairn - *	866 10 4	...	...	11 8 10	877 19
2	Ardnamurchan - *	2,092 10 0	...	...	26 11 4	2,119 1
3	Campbeltown - - *	2,565 1 7½	...	...	149 0 6½	2,714 2
4	Coll - - - *	83 11 1½	...	...	15 10 4	99 1
5	Colonsay & Oronsay	...	...	152 0 0	...	152 0
6	Craignish - -	155 6 2½	...	...	6 15 8	162 1
7	Dunoon & Kilmun - *	1,086 7 6	...	...	129 13 8	1,216 1
8	Gigha - - -	208 0 0	...	...	...	208 0
9	Glassary - - *	1,704 15 6	...	...	74 9 7	1,779 5
10	Glenorchy & Inishail *	772 1 0	...	...	9 6 10	781 7
11	Inveraray - -	576 7 0¾	...	...	16 4 5	592 11
12	Inverchaolain - -	...	...	133 15 11	2 16 6	136 12
13	Jura - - -	...	...	447 11 5¾	6 8 6	453 19
14	Kilarrow - - *	1,006 1 10	0 7 1	...	23 19 5	1,030 8
15	Kilbrandon - - *	681 5 2	...	...	82 13 4	763 18
16	Kilcalmonell and Kilberry - *	836 3 5	...	...	12 19 9	849 3

EXPENDITURE.

elief of Poor the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
227 2 6½	...	8 19 10	13 0 7½	...	...	249 3 0	48
75 1 2½	...	4 2 10	22 6 7	...	...	101 10 7½	49
107 10 8	...	6 13 4	32 8 11½	...	...	146 12 11½	50
177 9 8	7 2 7	16 0 0	30 6 5½	...	...	230 18 8½	51
102 13 3½	6 4 9	29 14 6	72 16 4	3 11 1	...	1,214 19 11½	52
373 15 6	19 7 11½	15 0 0	74 5 6	55 13 6½	...	538 2 6	53
162 3 10	15 13 4½	7 10 7	28 0 10	...	...	213 8 7½	54
438 6 2	1 9 0	13 16 7	52 12 0	2 15 2	...	508 18 11	55
925 4 1	106 7 10	214 14 10	1,017 4 11	6 1 9	...	8,269 13 5	56
416 7 7	4 2 6	35 17 1	55 14 8½	27 14 4½	...	539 16 3	57
330 10 4½	0 17 0	21 8 3½	57 18 4½	...	...	410 14 0½	58
162 3 7½	14 2 5	12 12 7	28 8 5½	...	...	217 7 1	59
424 7 5	7 0 2	16 18 6	70 2 8	26 19 10	...	545 8 7	60
209 1 10½	1 6 0	16 17 10	25 7 9½	8 1 4	...	260 14 10	61
135 10 0½	9 11 0	36 10 4	81 11 8	10 10 5	...	1,273 13 5½	62
299 14 9	13 8 11½	17 5 8	26 0 8	...	...	356 10 0½	63
276 6 1	1 6 0	14 7 10	35 14 6½	...	...	327 14 5½	64
29 3 7½	87 6 2½	86 5 1½	247 17 1½	0 2 6	...	2,550 14 7	65
363 6 3½	0 4 6	16 0 0	53 16 2	...	...	433 6 11½	66
175 13 1	2 11 0	15 5 8½	29 0 7	...	...	222 10 4½	67
379 18 11	7 14 0	17 2 10	84 13 3½	0 18 4	...	790 7 4½	68
248 19 10	8 15 4½	8 7 10½	34 5 2	...	...	300 8 3	69
274 7 7	5 3 9	12 0 0	36 10 9	...	...	328 2 1	70
473 12 5	...	14 10 0	48 18 8½	2 15 1	...	539 16 2½	71
378 14 2½	1 17 0	10 0 0	34 19 3½	...	...	325 10 6	72
278 2 2	3 6 0	30 0 0	41 19 11	...	...	353 8 1	73
594 15 3	16 12 1½	21 0 0	80 1 10	3 4 8	...	715 13 10½	74
64 3 11½	...	20 0 0	38 3 0½	...	...	222 7 0	75
555 16 1	0 18 0	29 3 8	58 16 10	0 8 6	...	645 3 1	76
211 8 4	0 11 6	6 0 0	17 2 10	3 11 2	...	238 13 10	77
102 19 1	...	12 16 0	21 14 6½	...	...	137 9 7½	78
302 16 8	2 2 0	9 3 4	21 10 0½	5 8 2	...	341 0 2½	79
327 9 0	5 7 2½	41 16 3	111 6 5	1 14 4	...	987 13 2½	80
667 8 1½	22 9 11	31 5 0	77 9 3	11 3 11	...	909 16 2½	81
839 17 5	10 2 8	15 0 0	74 19 6	12 6 6	...	552 6 1	82
6,553 12 4½	949 16 11½	1,958 13 4	6,633 5 5	448 10 0½	190 11 2	59,734 9 3½	
993 15 0	17 9 0	45 5 0	139 8 8½	...	...	995 17 8½	1
1,834 14 10	20 11 7½	170 8 8	159 4 1	...	...	1,984 19 2½	2
2,161 12 6	15 7 6	102 14 8	578 11 0	12 14 9	...	2,471 0 5	3
134 0 6	3 2 6	41 1 0	37 3 8	...	...	215 7 8	4
135 0 0	...	11 10 0	5 0 0	...	...	151 10 0	5
171 2 7	4 7 6	2 17 6	18 11 5½	...	...	196 19 0½	6
1,616 15 6	1 6 7	89 4 0	257 3 3	...	...	1,364 9 4	7
118 4 2	2 8 0	3 0 0	17 19 5	...	...	141 11 7	8
1,471 5 4½	49 4 0½	53 3 0	339 13 7½	30 7 4	...	1,543 13 4½	9
547 2 7½	1 16 6	56 0 6	80 16 8½	...	...	585 16 4	10
654 17 5	8 18 10	41 9 0	61 18 7	...	...	677 3 10	11
70 14 7	...	8 0 0	13 8 6½	...	...	92 3 1½	12
345 11 5	0 8 5¾	23 0 0	41 17 1	...	...	410 16 11¾	13
828 11 9	5 6 0	65 0 0	221 9 5	3 12 0	...	923 19 2	14
326 5 8	4 9 6	25 0 0	125 14 11	...	...	681 10 1	15
817 11 3	6 0 0	41 10 9	270 16 5½	...	...	835 18 5½	16

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amou Money Rece
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
17	Kilchoman - - *	738 18 6	69 16 3	...	36 17 9	845 12
18	Kilchrennan and Dalavich - *	456 6 0	...	...	9 1 1	465 7
19	Kildalton - - *	519 16 2	...	...	24 11 0	544 7
20	Kilfinan - - -	436 15 5	...	...	10 19 7	447 15
21	Kilfinichen - - *	1,562 15 4	...	...	18 10 11	1,581 6
22	Killean & Kilchenzie	605 5 2½	...	...	68 19 6	674 4
23	Kilmartin - - *	345 0 0	...	...	5 15 9	350 15
24	Kilmodan - -	...	...	120 3 5½	13 0 10	133 4
25	Kilmore & Kilbride - *	1,175 0 0	...	...	12 3 0	1,187 3
26	Kilninian & Kilmore *	1,124 2 4	...	...	38 12 0	1,162 14
27	Kilninver and Kilmelfort - -	485 16 0	80 0 0	...	3 10 0	569 6
28	Knapdale, North -*	853 18 1	...	...	24 0 11	877 19
29	Knapdale, South - *	691 18 0	...	...	15 5 4½	707 3
30	Lismore and Appin - *	1,441 3 5½	...	...	19 17 1	1,461 0
31	Lochgoilhead - -	292 13 7	...	...	6 9 10	299 3
32	Morven - - - *	679 0 4½	89 7 4	...	8 5 9	776 13
33	Saddell and Skipness	396 6 10	...	...	8 8 5	404 15
34	Southend - -	173 10 1	...	...	7 17 11	181 8
35	Strachur - -	59 1 8½	...	...	3 8 1	62 9
36	Stralachlan - -	...	...	114 13 2	32 12 3	147 5
37	Torosay - - - *	946 9 1	...	...	8 14 3	955 3
38	Tyree - - - *	736 8 8	...	...	17 15 11	754 4
	Total -	26,354 5 7¼	239 10 8	968 4 0¼	962 15 11	28,524 16
	AYR.					
1	Ardrossan - -	1,992 1 10	...	...	365 10 2	2,357 12
2	Auchinleck - - *	...	...	1,145 19 1½	7 17 3	1,153 16
3	Ayr - - - *	2,073 1 6	...	...	227 18 3½	2,300 19
4	Ballantrae - - *	588 16 10	...	...	11 15 4	600 12
5	Barr - - -	271 7 9	...	...	35 17 6	307 5
6	Beith - - -	1,051 4 3½	...	...	96 0 1	1,147 4
7	Colmonell - - *	517 6 6½	...	...	15 12 3	532 18
8	Coylton - - - *	433 2 0½	...	...	5 19 2	439 1
9	Craigie - - -	...	...	181 0 10	9 1 6	190 2
10	Cumnock, New - *	655 4 0½	...	...	10 3 11	665 7
11	Cumnock, Old - *	912 10 1	...	...	17 19 5	930 9
12	Dailly - - - *	619 2 8	...	...	38 13 8	657 10
13	Dalmellington - *	860 10 0	...	...	14 19 11	875 9
14	Dalry - - - *	1,743 2 6	...	...	30 15 1	1,773 17
15	Dalrymple - -	183 13 1½	...	...	7 6 8	190 19
16	Dreghorn - -	506 3 7	...	...	5 11 9	511 15
17	Dundonald - - *	1,938 5 2	...	...	80 12 8	2,018 17
18	Dunlop - - -	193 6 4	...	...	11 12 0	204 18
19	Fenwick - - - *	295 11 5	...	...	17 19 5	313 10
20	Galston - - -	1,028 11 8½	...	...	25 1 11½	1,053 13
21	Girvan - - -	1,525 0 0	...	...	114 8 7	1,639
22	Irvine - - -	1,317 4 2	...	...	121 19 3	1,439
23	Kilbirnie - - *	850 0 0	...	...	38 19 6	888 1
24	Kilbride, West -	502 5 0	...	...	52 6 5	554 1
25	Kilmarnock - - *	4,592 6 11	...	...	405 18 5	4,998
26	Kilmaurs - -	769 18 9	...	...	25 12 6	795 1
27	Kilwinning - -	972 2 4	...	...	319 19 0	1,292
28	Kirkmichae - - *	...	...	440 0 0	50 5 2	490

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
466 6 6	7 10 3	70 0 0	178 0 9	1 7 2	41 19 10	765 4 6	17
255 16 5	8 8 6	41 7 6	70 1 7½	...	...	375 14 0½	18
375 1 2	6 6 0	70 0 0	158 3 3	...	...	609 10 5	19
438 3 2	2 8 1	30 0 0	54 17 8	...	...	525 8 11	20
966 16 10	14 0 0	60 0 0	110 0 0	33 1 11	...	1,183 18 9	21
490 17 6	8 8 3½	30 0 0	60 6 9½	0 15 1	...	590 7 8	22
218 3 3	1 17 0	25 0 0	88 1 8	...	...	333 1 11	23
105 12 2	5 12 6	2 2 0	14 16 1½	...	...	128 2 9½	24
466 7 3½	...	34 0 0	408 4 0	...	...	908 11 3½	25
844 7 0	14 13 10½	55 14 6	150 13 1¼	...	...	1,065 8 5¾	26
429 11 5	5 4 0	10 13 4	68 11 4	...	55 5 11	569 6 0	27
542 0 6½	4 9 2	40 0 0	179 5 8	...	...	765 15 4½	28
440 19 8	27 5 5½	20 0 0	123 17 1	...	...	612 2 2½	29
1,081 12 7	11 3 11	84 14 0	170 7 0	12 17 9	50 10 9	1,411 6 0	30
158 16 3	5 16 11½	50 0 0	44 8 4	...	...	259 1 6½	31
446 6 2½	2 4 7	58 6 8	133 10 0	...	103 9 2	743 16 7½	32
353 18 6½	1 10 0	37 1 0	69 15 1	...	...	462 4 7½	33
236 4 8½	1 18 6	19 3 10	27 3 1	...	...	284 10 1½	34
104 5 3½	0 8 6	30 19 8	25 9 4½	...	...	161 2 10	35
110 5 1½	...	19 4 0	10 9 9½	...	...	139 18 11	36
569 6 10	11 8 0	53 7 0	137 3 4	18 19 9	...	790 4 11	37
482 16 6½	13 15 0	47 0 0	45 18 3½	...	...	589 9 10	38
9,521 0 2	295 4 7¾	1,667 17 7	4,698 0 3¼	113 15 9	251 5 8	26,547 4 1	
1,615 15 10	22 19 0	47 5 0	176 19 10	1 3 11	...	1,864 3 7	1
601 17 6¼	39 12 11¼	39 11 2	173 15 4½	...	10 13 4	865 10 4	2
1,871 2 3¼	2 6 0	72 16 0	457 14 9¼	11 18 8	...	2,415 17 8½	3
405 12 6	19 5 0	50 0 0	72 15 5	...	...	547 12 11	4
223 18 0	8 2 6	15 7 11	41 1 5½	9 7 7½	...	297 17 6	5
860 12 9	12 6 0	50 8 4	182 17 8	0 13 3	...	1,106 18 0	6
371 1 2	42 16 6½	44 4 0	94 18 11½	...	...	553 0 8	7
337 12 1½	2 16 0	15 0 0	47 7 8½	4 3 0	...	406 18 10	8
181 14 9	0 6 7	...	19 8 11	...	...	201 10 3	9
472 18 0½	6 3 11	35 0 0	97 18 8½	...	...	612 0 8	10
643 19 0½	4 17 3½	38 12 9	134 15 3½	0 10 8	...	822 15 0½	11
493 5 4	2 3 6	55 12 7	81 13 1	1 7 6	...	634 2 0	12
579 2 4	48 14 0	50 1 1	153 10 5	0 5 4	...	831 13 2	13
1,717 16 2½	75 5 5	56 7 2	276 3 8½	1 15 0	...	2,127 7 6	14
147 4 0½	2 6 0	14 17 7	27 6 8	...	...	191 14 3½	15
246 7 10	19 8 5	25 2 8	105 1 2	2 11 11	...	398 12 0	16
1,686 12 0	15 12 10	80 8 7	338 8 10	4 12 8	...	2,125 14 11	17
136 1 6	21 7 6	...	39 12 3	...	...	197 1 3	18
208 12 3	8 0 5	34 2 4	38 17 6	...	...	289 12 6	19
887 7 0	14 7 6	57 18 2	98 10 7½	4 10 10	...	1,062 14 1½	20
1,367 7 2	33 8 7	76 19 9	142 18 11	...	...	1,620 14 5	21
1,212 6 2	26 10 9	47 15 7	121 7 2½	...	...	1,407 19 8½	22
641 13 11	27 2 5½	35 14 6	136 13 6	5 11 3	...	846 15 7½	23
400 0 0½	11 7 4	22 8 0	81 13 4	...	...	515 8 8½	24
3,586 9 2½	63 2 3	296 1 8	820 8 10½	...	17 1 1	4,783 3 1	25
657 14 10	28 2 11	36 8 10	63 12 0	1 16 3	...	787 14 10	26
1,103 10 11	65 13 10	50 10 0	222 10 6	3 17 7	...	1,446 2 10	27
392 7 11	6 5 6	22 3 0	51 16 8	...	...	472 13 1	28

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receiv
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
29	Kirkoswald - - *	276 15 11½	...	...	7 18 1	284 14
30	Largs - - -	991 7 8	...	...	17 5 4	1,008 13
31	Loudoun - -	890 11 10	...	...	18 14 0	909 5
32	Mauchline - - *	...	...	372 1 11	26 7 9	398 9
33	Maybole - - - *	1,591 12 4½	...	...	51 11 4	1,643 3
34	Monkton - -	529 2 7	...	...	17 6 0	546 8
35	Muirkirk - - *	775 16 11½	...	...	21 2 8	796 19
36	Newton-upon-Ayr - *	1,028 11 3	...	...	72 10 1	1,101 1
37	Ochiltree - - *	260 10 0	...	...	7 9 7	267 19
38	Riccarton - -	757 9 3¼	...	...	78 17 11	836 7
39	St Quivox - - *	1,987 1 3	...	...	148 13 8½	2,135 14
40	Sorn - - - *	853 7 6	...	...	19 13 7	873 1
41	Stair - - -	140 8 3	...	...	1 17 6	142 5
42	Stevenston - -	826 5 5¾	...	...	79 18 11	906 4
43	Stewarton - -	826 0 0	...	...	17 4 5	843 4
44	Straiton - - -	...	...	399 3 6	...	399 3
45	Symington - -	271 5 1½	...	...	6 7 2	277 12
46	Tarbolton - -	588 15 11	...	...	16 4 4	605 0
	Total -	38,987 0 0	...	2,538 5 4½	2,774 19 2½	44,300 4
	BANFF.					
1	Aberlour - -	508 10 6	...	...	6 2 1	514 12
2	Alvah - - -	561 5 6	...	...	5 17 6	567 3
3	Banff - - -	1,550 0 0	...	...	15 17 4	1,565 17
4	Boharm - - - *	600 13 10	...	...	29 17 11½	630 11
5	Botriphnie - -	155 2 1½	...	...	2 15 9	157 17
6	Boyndie - - -	427 2 1	...	...	126 1 9½	553 3
7	Cabrach - - -	263 7 4¼	...	...	3 18 11	267 6
8	Cullen - - - *	422 11 5	...	...	61 2 7	483 14
9	Deskford - -	160 16 8	...	...	12 4 9	173 1
10	Fordyce and Portsoy	1,484 10 3½	...	...	63 3 4	1,547 13
11	Forglen - - - *	284 6 4	...	...	4 3 7	288 9
12	Gamrie and Macduff *	1,851 11 0	...	...	24 6 3	1,875 17
13	Grange - - -	569 12 0½	...	...	6 14 1	576 6
14	Inveravon - - *	837 11 11	...	...	54 5 2	891 17
15	Inverkeithny - - *	110 18 9	...	...	41 15 9	152 14
16	Keith - - -	1,662 15 2	...	...	61 0 11	1,723 16
17	Kirkmichael - -	581 0 0	...	...	11 5 7	592 5
18	Marnoch - -	1,703 16 4	...	...	16 1 1	1,719 17
19	Mortlach - -	798 17 4	...	...	57 4 4½	856 1
20	Ordiquhill - -	181 3 10	...	...	3 6 4	184 10
21	Rathven - - - *	2,224 10 5	...	...	67 18 4	2,292 8
22	Rothiemay - -	530 17 5	...	...	9 3 1¾	540 0
23	St Fergus - -	472 18 3	...	...	26 4 2	499 2
	Total -	17,943 18 6¾	...	...	710 10 9¼	18,654 9
	BERWICK.					
1	Abbey St Bathans -	32 5 0½	...	...	14 6 6	46 11
2	Ayton - - -	511 18 6	...	...	11 1 4	522 19
3	Buncle and Preston	112 3 9	...	...	...	112 3
4	Channelkirk - -	181 16 3	...	...	3 10 6	185 6
5	Chirnside - -	546 6 2½	...	...	5 18 7	552 4
6	Cockburnspath - *	360 3 0	...	...	5 12 0	365 15
7	Coldingham - - *	1,009 4 4	...	...	29 10 8	1,038 15
8	Coldstream - -	1,051 11 2	...	...	703 0 9	1,754 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
245 3 0	...	17 6 0	57 19 0	...	...	320 8 0	29
815 15 9	1 13 4	31 0 0	123 17 3	1 13 11	...	974 0 3	30
881 19 1½	26 19 0	50 8 0	86 0 8½	...	...	1,045 6 10	31
327 1 3	26 10 11	24 12 9	60 5 0	...	...	438 9 11	32
,220 7 3½	25 8 3	61 9 5	241 5 9	12 16 9	...	1,561 7 5½	33
524 4 6½	9 16 6½	29 11 3	57 10 0	0 7 0	...	621 9 4	34
639 4 3	18 12 11	50 19 8	132 13 7	...	...	841 10 5	35
845 16 5	18 0 9	30 6 11	170 19 0½	1 1 4	...	1,066 4 5½	36
253 18 2	16 7 0	18 0 0	52 9 0	...	...	340 14 2	37
726 12 10	7 17 0	30 0 0	118 7 1	3 12 0	...	886 8 11	38
,803 16 5	42 6 1	52 3 5	241 5 1	3 5 2	...	2,142 16 2	39
761 3 8	29 13 4	31 13 0	154 5 5	0 5 4	...	977 0 9	40
105 7 9	7 6 3	3 16 3	19 6 10½	...	...	135 17 1½	41
852 1 10	37 7 5	36 4 6	145 16 2¼	0 2 7	...	1,071 12 6¼	42
652 1 5	37 15 6	39 12 7	126 4 5	...	...	855 13 11	43
395 12 11½	0 12 7	9 14 6	48 16 7	...	...	454 16 7½	44
139 3 2½	2 3 3	13 0 0	44 1 2	...	...	198 7 7½	45
501 1 10	6 5 6	49 0 0	86 10 9	0 8 0	...	643 6 1	46
4,740 14 4½	945 6 7¼	1,949 14 11	6,267 12 3	77 17 6½	27 14 5	44,009 0 1¼	
469 11 0	12 16 6	30 13 10½	40 3 4	...	...	553 4 8½	1
444 4 1	1 3 0	11 0 0	37 16 10	...	...	494 3 11	2
,526 8 5½	1 6 0	49 2 6	104 0 0½	...	...	1,680 17 0	3
412 4 5½	8 4 6	15 0 0	78 5 7	102 7 4	...	616 1 10½	4
143 9 0	0 16 3	5 11 6	20 5 2	...	...	170 1 11	5
482 8 5	6 6 0	17 4 3	35 18 10½	...	...	541 17 6½	6
245 12 0	5 2 0	10 0 0	15 7 10¾	0 6 10	...	276 8 8¾	7
343 14 9½	15 16 6	11 0 0	41 19 9	8 9 0	...	421 0 0½	8
156 16 0	6 3 6	10 9 4½	22 11 4½	...	...	196 0 3	9
,343 19 6	70 7 1	48 14 6	117 7 7½	4 12 6	...	1,585 1 2½	10
236 2 11	...	5 6 4	32 4 11	...	...	273 14 2	11
,653 0 10½	33 0 6	50 15 0	112 8 7	3 13 3	...	1,852 18 2½	12
491 5 6½	...	17 8 3	40 13 6	0 5 8	...	549 12 11½	13
759 16 3½	6 9 3	40 0 0	75 9 0½	2 17 11	...	884 12 6	14
139 18 5½	5 0 0	4 13 1	20 6 9½	0 3 6	...	170 1 10	15
,369 1 1	16 8 11	59 13 8½	135 12 7½	2 14 6	...	1,583 10 10	16
499 10 4½	3 6 10	30 0 0	54 13 5½	3 13 9	...	591 4 5	17
,324 9 8	24 12 5	52 18 5	140 7 0	0 7 0	...	1,542 14 6	18
689 7 5½	11 18 7	30 5 0	71 7 2½	...	...	802 18 3	19
174 2 9	...	6 14 2	25 17 4	...	...	206 14 8	20
,793 19 9	13 14 9	63 0 6½	211 19 7	696 9 2	...	2,779 3 9½	21
399 18 4	27 12 6	23 0 6½	51 9 8	...	...	502 1 0½	22
346 19 2½	11 18 8	16 0 0	58 5 1½	7 0 0	...	440 3 0	23
,446 0 5	282 3 9	608 11 0½	1,544 11 3¾	833 0 5	...	18,714 6 11¼	
59 12 0	...	...	15 8 8	...	...	75 0 8	1
408 12 9	12 7 0	30 5 6	72 12 0½	...	...	523 17 3½	2
84 6 10	1 10 0	6 3 0	22 9 6	...	...	114 9 4	3
114 16 6	2 2 6	13 2 8	22 7 8	...	...	152 9 4	4
394 14 0½	11 11 4	22 2 10	55 5 3	15 0 0	...	498 13 5½	5
221 12 1½	11 2 3	12 4 6	34 14 6	...	...	279 13 4½	6
838 5 9½	38 15 4	37 15 10	105 17 11	1 5 6	...	1,022 0 4½	7
999 7 3½	7 2 4	40 13 0	137 15 4	10 8 3	...	1,195 6 2½	8

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
9	Cranshaws - -	...	...	...	36 0 7½	36
10	Dunse - - -	1502 6 11¼	...	...	37 15 1	1,540
11	Earlstoun - - *	446 13 6	...	...	5 6 0	451
12	Eccles - - - *	629 1 2½	...	...	24 14 11	653
13	Edrom - - -	417 9 1½	...	...	13 14 1	431
14	Eyemouth - -	495 0 0	...	...	5 9 4	500
15	Fogo - - -	153 19 6	...	...	5 18 10	159
16	Foulden - - -	93 13 8	...	...	...	93
17	Gordon - - -	500 14 2½	...	...	...	500
18	Greenlaw - - *	817 14 3½	...	...	98 18 2	916
19	Hume - - -	94 5 1	...	...	...	94
20	Hutton - - -	360 5 7½	...	...	68 11 9	428
21	Ladykirk - *	170 10 8	...	...	10 4 6	180
22	Langton - - -	224 0 10½	...	...	2 8 4	226
23	Lauder - - -	648 2 10	...	...	10 18 6	659
24	Legerwood - -	125 11 6	...	...	2 6 8	127
25	Longformacus -	88 3 3½	...	...	0 5 0	88
26	Mertoun - -	67 14 0½	...	...	...	67
27	Mordington - -	118 5 4	...	...	6 0 0	124
28	Nenthorn - -	104 6 3	...	...	4 7 3	108
29	Polwarth - -	87 8 11½	...	...	6 0 6	93
30	Swinton - - -	375 9 9	...	...	39 18 6	415
31	Westruther - -	305 5 4	...	...	63 7 11	368
32	Whitsome - -	286 12 8½	...	...	13 4 6	299
	Total -	11,918 2 11	...	...	1,228 10 9½	13,146
	BUTE.					
1	Cumbraes - -	183 2 4	...	...	...	183
2	Kilbride (Arran) -	717 14 4½	...	...	11 18 11	729
3	Kilmory - - -	806 18 10	...	...	19 11 5	826
4	Kingarth - -	149 15 9½	...	...	...	149
5	North Bute - -	287 17 0½	...	...	3 11 0	291
6	Rothesay - -	1,800 0 0	...	...	99 1 7	1,899
	Total -	3,945 8 4½	...	...	134 2 11	4,079
	CAITHNESS.					
1	Bower - - -	...	...	255 17 9	10 0 1	265
2	Canisbay - - *	664 0 0	...	...	16 14 9	680
3	Dunnet - - -	440 18 8	...	...	29 18 6	470
4	Halkirk - - -	841 5 1	...	...	22 15 3	864
5	Latheron - - *	2,556 7 11½	...	...	53 2 5	2,609
6	Olrig - - -	599 6 0	...	...	7 1 3	606
7	Reay - - -	628 7 8	...	...	12 1 10	640
8	Thurso - - -	2,237 15 11	...	...	31 6 4	2,269
9	Watten - - - *	291 1 4	...	...	15 12 3½	306
10	Wick - - *	5,120 0 0	...	...	74 2 3	5,194
	Total -	13,379 2 7½	...	255 17 9	272 14 11½	13,907
	CLACKMANNAN.					
1	Alloa - - -	2,195 10 0	...	...	51 12 5	2,247
2	Clackmannan - -	982 7 9½	...	...	18 18 4	1,001

EXPENDITURE.

lief of Poor the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
18 13 6	3 0 0	...	8 16 5½	...	...	30 9 11½	9
176 4 5	27 19 3	43 1 2	115 7 9	0 8 0	...	1,363 0 7	10
393 9 2	4 10 4	16 18 11	37 17 10	...	...	452 16 3	11
563 15 10	13 7 4	28 19 5	54 11 2	...	...	660 13 9	12
323 10 4	17 13 6	26 1 6	40 18 1½	...	...	408 3 5½	13
274 11 1	4 7 0	26 15 8	60 18 6	73 14 4	8 0 5	448 7 0	14
121 17 8½	...	3 18 9	16 12 5	...	...	142 8 10½	15
56 16 4	...	4 10 6	13 14 8	...	...	75 1 6	16
273 17 7	4 1 1	17 4 2	37 15 1½	...	...	332 17 11½	17
506 12 0½	10 17 1½	24 4 0	61 6 11	1 5 0	...	604 5 1	18
73 5 9	...	1 11 0	14 11 0	...	...	89 7 9	19
333 7 2½	5 4 4½	20 9 11	45 0 1	3 12 5	...	407 14 0	20
134 3 10½	9 19 3	12 14 9	21 14 10½	2 11 7	...	181 4 4	21
146 18 0	...	10 3 0	25 5 9	...	...	182 6 9	22
588 17 10	39 19 1	50 6 3	46 6 8	...	...	725 9 10	23
95 13 1	6 6 0	8 8 1½	13 3 10½	5 8 2	...	128 19 3	24
70 10 10	0 1 8	1 1 0	20 18 0½	...	...	92 11 6½	25
40 9 0	2 16 0	4 0 0	22 12 8½	...	...	69 17 8½	26
21 19 10	...	12 14 1	15 19 4	...	...	150 13 3	27
77 1 8	4 13 4	...	18 12 1	...	...	100 7 1	28
72 4 11½	0 2 6	4 18 0	10 18 0	...	...	88 3 5½	29
326 12 8½	2 17 0	15 15 10	35 17 6	...	...	381 3 0½	30
85 16 9	2 5 0	6 14 5	22 9 10	...	...	217 6 0	31
228 18 11½	7 15 6	12 6 6	27 10 2½	...	...	276 11 2	32
326 15 9½	252 6 1	515 4 3½	1,255 9 9½	113 13 3	8 0 5	11,471 9 7½	
46 19 9	5 12 2	6 19 0	22 10 0	...	...	182 0 11	1
530 6 2	19 1 1	43 12 4	53 1 8	1 2 6	...	747 3 9	2
518 7 3½	10 3 4	41 10 6	55 0 2½	0 10 6	...	925 11 10	3
86 13 5	13 9 6	3 3 6	22 14 0	12 14 7	...	238 15 0	4
73 12 8½	...	16 0 0	34 0 4½	...	...	323 13 1	5
542 18 8	33 12 4	48 2 8	145 9 9	...	...	1,870 3 5	6
998 18 0	81 18 5	159 8 0	332 16 0	14 7 7	...	4,287 8 0	
204 19 2	6 16 6	15 0 0	46 10 0	...	...	273 5 8	1
546 2 5½	4 7 0	44 5 1	83 12 8	...	...	678 7 2½	2
558 4 9	5 18 2	32 6 3	77 7 4	...	...	473 16 6	3
997 6 9	3 2 0	35 13 2	131 10 5	...	...	867 12 4	4
000 5 3	13 6 3	120 9 11	296 9 8½	...	...	2,430 11 1½	5
578 17 6	13 7 10	40 15 3	82 6 0½	7 2 6	...	522 9 1½	6
882 19 2	2 9 6	111 11 11	0 10 6	...	...	597 11 1	7
539 8 3	20 8 9½	85 2 11½	260 13 8½	...	...	2,005 13 8½	8
338 5 0	0 10 0	10 11 0	55 15 4	3 10 0	...	303 11 4	9
165 0 5	46 7 6	115 15 6	420 9 3½	0 5 3	...	3,747 17 11½	10
706 8 8½	116 13 6½	611 11 0½	1,455 5 0	10 17 9	...	11,900 16 0½	
559 5 2	24 8 8	60 15 10	260 15 7	7 11 7	...	1,912 16 10	1
914 2 9	18 7 2½	40 18 4½	109 9 4	1 0 1	...	1,083 17 9	2

No.	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Loans raised on the Security of the Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount Money Receiv £ s.
3	Dollar - - *	511 6 11	...	...	5 9 9	516 16
4	Logie - - -	569 10 5½	...	...	13 19 5	583 9
5	Tillicoultry - -	399 0 0	...	...	29 0 0	428 0
	Total -	4,657 15 2	...	...	118 19 11	4,776 15
	DUMBARTON.					
1	Arrochar - -	120 0 0	...	...	3 4 7	123 4
2	Bonhill - - - *	1,518 16 9	...	...	63 17 2	1,582 13
3	Cardross - - - *	1,477 9 10	...	...	367 15 7	1,845 5
4	Cumbernauld - -	946 4 10	...	...	19 15 4	966 0
5	Dumbarton - - *	1,457 0 1½	...	...	100 12 11	1,557 13
6	Kilmarnock - - *	142 19 11½	...	...	25 17 0	168 16
7	Kilpatrick, New - *	1,776 7 2½	...	...	40 4 7	1,816 11
8	Kilpatrick, Old - *	1,463 10 5	...	...	36 2 11	1,499 13
9	Kirkintilloch - - *	1,721 0 0	...	...	148 7 10	1,869 7
10	Luss - - - *	284 1 3	...	...	5 16 0	289 17
11	Roseneath - - *	313 12 5	...	...	29 11 7	343 4
12	Row - - - *	1,720 5 6	...	...	98 3 9	1,818 9
	Total -	12,941 8 3½	...	...	939 9 3	13 880 17
	DUMFRIES.					
1	Annan - - -	1,845 16 10	...	...	46 7 0	1,892 3
2	Applegarth - -	89 0 0	...	...	6 12 2	95 12
3	Caerlaverock - -	427 2 3	...	...	5 0 0	432 2
4	Canonbie - - *	720 16 2	...	...	21 11 10	742 8
5	Closeburn - - *	556 15 8	38 10 0	...	9 2 1	604 7
6	Cummertrees - -	275 4 5¾	...	...	5 10 8	280 15
7	Dalton - - -	164 9 10	...	...	2 15 6	167 5
8	Dornock - -	290 16 0	...	...	3 14 10	294 10
9	Dryfesdale - -	699 10 5½	...	...	8 13 3	708 3
10	Dumfries - - *	3,103 2 6	340 7 3	...	234 13 4½	3,678 3
11	Dunscore - -	377 4 7¾	...	...	29 10 10¾	406 15
12	Durrisdeer - -	419 14 5½	...	...	6 9 7	426 4
13	Eskdalemuir - - *	167 12 4½	...	...	3 0 1	170 12
14	Ewes - - - *	26 8 11	...	...	1 7 4	27 16
15	Glencairn - - *	603 0 0	...	...	11 16 5	614 16
16	Graitney - -	380 19 11	...	...	13 11 4	394 11
17	Half-Morton - -	85 10 8	...	...	3 3 9	88 14
18	Hoddam - -	453 2 0	...	...	7 1 3	460 3
19	Holywood - -	341 14 6	...	...	4 5 9	346 0
20	Hutton - - -	240 0 0	...	...	3 8 6	243 8
21	Johnstone - -	272 7 7¼	...	...	5 11 5	277 19
22	Keir - - -	406 4 7	...	...	4 6 7	410 11
23	Kirkconnel - -	186 12 7¾	...	...	5 1 8	191 14
24	Kirkmahoe - -	347 14 0	...	...	6 12 6	354 6
25	Kirkmichael - -	313 15 9	...	...	21 10 7½	335 6
26	Kirkpatrick-Fleming	423 15 3	...	...	17 15 1	441 10
27	Kirkpatrick-Juxta -	164 15 3	...	...	4 10 0	169 5
28	Langholm - - *	422 0 9	...	...	17 16 7	439 17
29	Lochmaben - - *	733 4 9	...	...	32 4 6	765 9
30	Middlebie - -	425 3 7½	...	...	12 13 2	437 16
31	Moffat - - -	507 16 3	...	...	157 0 6	664 16
32	Morton - - - *	498 15 2	...	...	38 5 3	537 (

EXPENDITURE.

elief of Poor n the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
342 1 7	10 17 9	12 1 6	61 1 7	...	...	426 2 5	3
454 15 4½	5 12 10	30 10 6	72 5 10½	1 7 6	...	564 12 1	4
424 11 7	1 12 1½	23 10 0	73 15 8	...	...	523 9 4½	5
694 16 5½	60 18 7	167 16 2½	577 8 0½	9 19 2	...	4,510 18 5½	
90 5 1	15 5 3	35 0 0	11 13 0	...	...	152 3 4	1
366 12 5½	84 7 5	80 18 6	255 8 0½	1 6 9	...	1,788 13 2	2
366 16 2	28 14 10	47 1 8	237 6 11	16 14 5	...	1,696 14 0	3
927 6 1	8 12 9	46 12 0	96 8 4	8 12 6	...	1,087 11 8	4
096 13 11	33 3 0	51 4 0	287 3 7½	11 10 8	...	1,479 15 2½	5
116 1 2	9 12 3	5 0 0	35 1 3	0 2 6	...	165 17 2	6
840 16 11	35 10 6	48 1 0	211 8 0	...	...	1,135 16 5	7
283 8 5	31 16 9	64 12 0	254 1 5	0 9 0	...	1,634 7 7	8
520 15 0	71 13 6	66 6 0	275 19 2	41 7 11	...	1,976 1 7	9
231 18 5	5 2 2½	25 0 0	33 3 4	...	...	295 3 11½	10
301 17 8	7 2 0	20 0 0	53 12 5	...	...	382 12 1	11
224 15 1	59 13 11	40 0 0	366 0 4½	0 9 0	...	1,690 18 4½	12
.367 6 4½	390 14 4½	529 15 2	2,117 5 10½	80 12 9	...	13,485 14 6½	
562 6 7	46 13 0	51 4 6	165 10 0	5 5 0	...	1,830 19 1	1
143 19 11½	3 4 10	6 15 2	19 13 7	...	...	173 13 6½	2
344 2 6	36 8 0	12 0 0	37 8 5	...	...	429 18 11	3
599 10 10½	11 5 6	38 2 0	77 15 7	3 4 4	...	729 18 3½	4
403 7 1½	28 11 1	19 11 10	85 17 5½	62 2 10	28 19 6	628 9 10	5
256 12 1½	2 3 6	19 15 2	39 19 0	...	...	318 9 9½	6
134 6 3	4 13 6	10 0 0	22 10 6	...	...	171 10 3	7
154 7 9	23 13 5½	14 6 8	46 5 6½	5 19 8	...	244 13 1	8
560 19 9½	8 8 2	25 0 0	56 13 10	...	...	651 1 9½	9
868 7 0	161 12 10½	163 16 6	469 8 3	36 4 0	151 12 2	3,851 0 9½	10
310 7 2¾	4 14 0	18 16 3	70 14 8¾	0 17 10	...	405 10 0½	11
341 5 4	14 2 6	25 5 3	68 19 8	...	...	449 12 9	12
126 12 6	4 7 11	11 12 9	21 8 2	9 17 5	...	173 18 9	13
13 1 4	6 6 1	3 0 0	14 6 1½	...	...	36 13 6½	14
423 13 8½	4 19 0	26 3 6	69 13 2½	...	...	524 9 5	15
264 14 10	6 15 6	6 8 6	108 5 5	...	...	386 4 3	16
66 3 7½	...	9 19 4	29 7 10	...	...	105 10 9½	17
335 0 6½	3 1 5	29 7 7	75 12 3	...	...	443 1 9½	18
330 11 11	2 3 9	10 0 0	21 7 6	...	...	364 3 2	19
234 11 1½	0 6 9	11 8 6	51 16 6	...	...	298 2 10½	20
203 19 10	16 17 8½	35 12 4	22 19 2	...	...	279 9 0½	21
259 16 10	8 18 9	15 12 0	58 1 2	...	...	342 8 9	22
153 8 10½	9 0 4	14 18 1	71 3 1	...	...	248 10 4½	23
309 0 2	4 2 6	24 9 5	32 7 11	2 16 0	...	372 16 0	24
270 3 7½	12 12 0½	12 12 8	23 5 6	1 18 7	...	320 12 5	25
362 19 9	34 2 4	22 10 8	72 4 7	1 1 0	...	492 18 4	26
130 12 4½	9 15 6	8 14 6	29 14 3	...	...	178 16 7½	27
351 17 9½	15 5 8	22 1 0	95 14 4	...	...	484 18 9½	28
610 15 4	12 8 7	65 10 1	85 14 4	...	...	774 8 4	29
344 2 6	6 15 0	44 13 6	80 19 4½	...	...	476 10 4½	30
471 19 2½	7 0 4	20 0 0	48 13 1	0 4 4	...	547 16 11½	31
456 19 8	13 10 11½	38 7 4	87 15 7	0 2 6	...	596 16 0½	32

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receiv
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
33	Mousewald - -	230 5 6	...	...	16 0 5	246 5
34	Penpont - - -	303 10 6	...	...	16 3 11	319 14
35	Ruthwell - -	292 2 6	...	...	4 6 0	296 8
36	St Mungo - -	198 11 10	...	...	2 12 7	201 4
37	Sanquhar - -	796 19 7	...	...	18 17 3	815 16
38	Tinwald - - -	299 5 11¼	...	...	4 8 0	303 13
39	Torthorwald - -	315 18 2	...	...	8 19 6	324 17
40	Tundergarth - -	203 6 1¼	...	...	...	203 6
41	Tynron - - -	166 11 9	...	...	12 2 3	178 14
42	Wamphray - -	94 15 1½	...	...	3 11 6	98 6
43	Westerkirk - -	183 0 8	...	...	3 0 9	186 1
	Total -	19,054 14 11½	378 17 3	...	841 5 6¾	20,274 17
	EDINBURGH.					
1	Borthwick - - *	454 19 2½	...	...	6 9 6	461 8
2	Calder, Mid - -	475 0 0	...	...	5 13 4	480 13
3	Calder, West - -	1,290 3 11	...	...	12 4 4½	1,302 8
4	Carrington - -	151 4 3	...	...	4 0 11	155 5
5	Cockpen - -	965 4 7	...	...	8 5 11	973 10
6	Colinton - -	969 12 4	...	...	221 10 7½	1,191 2
7	Corstorphine - -	469 12 6	...	...	218 6 6	687 19
8	Cramond - -	1,335 8 2	...	...	152 3 10	1,487 12
9	Cranston - -	247 12 8	...	...	41 13 5	289 6
10	Crichton - - *	233 9 4	...	...	11 1 0	244 10
11	Currie - - -	850 17 1	...	...	8 7 3	859 4
12	Dalkeith - - -	1,578 6 4½	...	...	77 10 2	1,655 16
13	Duddingston - - *	1,437 12 3	...	...	87 19 11	1,525 12
14	Edinburgh - - *	27,342 10 3	...	...	1,561 2 7	28,903 12
15	Fala - - *	125 15 1	...	...	2 19 0	128 14
16	Glencross - -	154 14 1½	...	...	4 9 7	159 3
17	Heriot - - -	55 0 0	...	...	...	55 0
18	Inveresk - -	2,923 3 3	...	...	117 11 1½	3,040 14
19	Kirknewton - -	605 12 5½	...	...	11 9 9	617 2
20	Lasswade - -	1,296 0 8	...	...	252 19 6	1,549 0
21	Leith, North - -	3,257 7 9	...	...	98 11 4	3,355 19
22	Leith, South - -	7,616 3 11	...	...	245 3 0	7,861 6
23	Liberton - -	1,543 2 4	...	...	69 11 3	1,612 13
24	Newbattle - -	685 15 7½	...	...	25 5 4	711 0
25	Newton - - -	471 14 11½	...	...	56 19 4½	528 14
26	Penicuik - -	937 18 5	...	...	36 5 10	974 4
27	Ratho - - -	609 11 4	...	...	30 16 2	640 7
28	St Cuthbert's and Canongate Comb. *	32,342 9 5	...	...	1,278 11 3¾	33,621 0
29	Stow - - *	534 1 5½	...	...	7 1 0	541 2
30	Temple - - - *	341 18 5½	...	...	8 14 0	350 12
	Total -	91,302 2 2	...	...	4,662 16 10¾	95,964 19
	ELGIN OR MORAY.					
1	Alves - - - *	384 17 6½	...	...	15 19 1	400 16
2	Bellie - - - *	559 0 0	...	...	...	559 0
3	Birnie - - - *	99 17 3	...	...	0 19 3	100 16
4	Cromdale - - *	1,387 16 3	...	...	56 19 5	1,444 15
5	Dallas - - - *	340 3 4	...	...	5 15 8	345 19
6	Drainie - - - *	512 9 10	...	...	29 8 7	541 18

EXPENDITURE.

lief of Poor the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
56 16 1½	28 3 6	8 2 0	31 13 2	...	...	224 14 9½	33
92 19 4	28 17 6	18 14 7	57 13 10	0 10 0	...	298 15 3	34
40 14 3½	5 9 6	12 12 5	29 5 11	...	...	288 2 1½	35
21 11 8	8 11 0	10 0 0	26 12 5	...	...	166 15 1	36
29 8 6	4 0 2	36 1 11	146 6 3	...	...	815 16 10	37
40 18 8½	11 18 6	11 1 0	28 17 4	0 5 4	...	293 0 10½	38
57 14 8	24 5 9	22 14 10½	32 6 9½	..	...	337 2 1	39
64 14 4	2 15 0	10 9 0	23 7 4¾	...	...	201 5 8¾	40
11 0 5½	2 13 2	6 17 10	20 12 7½	...	...	141 4 1	41
75 12 7	2 4 0	19 0 0	16 15 4	...	...	113 11 11	42
41 8 4	14 17 4	12 0 0	12 15 3	...	...	181 0 11	43
732 17 0¾	657 15 11½	1,005 8 8½	2,687 12 3	130 8 10	180 11 8	20,394 14 5¾	
23 5 1	32 15 10	18 16 0	59 17 11	...	...	534 14 10	1
53 11 10¼	14 1 5	11 6 8	56 8 8½	...	...	435 8 7¾	2
51 9 7½	39 13 4	19 18 10	118 13 9	4 19 0	...	1,334 14 6½	3
91 6 2	1 2 0	8 10 0	26 1 3	...	...	126 19 5	4
85 12 6	12 19 6	18 13 0	139 19 2	6 1 0	...	963 5 2	5
38 6 4	10 4 8	31 10 0	122 16 10½	...	...	902 17 10½	6
37 2 2½	12 12 5	39 4 3	62 5 10	...	...	651 4 8½	7
69 16 7	20 13 10	55 16 9	134 9 8½	64 0 2	...	1,144 17 0½	8
01 0 1	0 18 0	13 0 0	40 19 9½	...	...	255 17 10½	9
14 6 1	2 15 8	16 2 0	44 10 4	...	...	277 14 1	10
33 12 3½	27 9 8	30 0 0	104 0 0	...	...	795 1 11½	11
59 10 4	19 10 0½	41 9 6	211 15 10½	3 14 2	...	1,735 19 11	12
91 17 0	40 19 1	92 11 11	234 1 10	...	...	1,459 9 10	13
13 3 2½	587 7 3	871 4 10½	4,514 2 8	36 11 3	...	23,722 9 3	14
82 1 5	5 15 4	9 11 8	12 13 4	...	...	110 1 9	15
94 12 4	34 17 5	10 0 0	34 8 6	...	...	183 18 3	16
42 5 8½	0 3 0	1 0 6	6 0 0	...	...	49 9 2½	17
77 7 1½	18 5 11	82 4 10	488 7 4½	193 15 6	...	2,860 0 9	18
06 13 6½	4 14 1	15 0 0	82 16 4	3 9 4	...	612 13 3½	19
57 6 3	10 9 2	47 18 4½	187 16 5	1 13 0	...	1,205 3 2½	20
74 6 4	4 2 4	141 6 7	674 18 7	91 11 9	...	3,286 5 7	21
90 19 8	199 5 3	324 11 5	1,237 6 3	193 15 9	...	8,445 18 4	22
47 9 1	16 0 10	55 0 8	171 12 5	3 5 4	...	1,493 8 4	23
23 10 1½	3 16 0	27 1 3	89 16 4½	0 7 0	...	744 10 9	24
94 12 9½	16 10 11½	24 2 9	123 14 0½	13 11 1	...	582 11 7½	25
27 19 9½	32 5 11	32 11 9	137 0 4½	...	...	929 17 10	26
23 0 10¼	4 6 1	15 2 5	49 17 11½	10 1 4	...	602 8 8	27
19 0 3¾	463 1 10	735 4 5	3,857 1 4½	84 16 9	...	29,759 4 8¼	28
55 14 8	12 6 9	28 5 5	47 5 10	...	...	443 12 8	29
19 18 7½	5 19 8	13 6 0	49 3 9½	...	...	308 8 1	30
40 18 0	1,655 3 3	2,830 11 10	13,120 2 8	711 12 5	...	84,958 8 2	
9 16 11½	1 3 6	7 0 0	43 2 8½	0 4 0	...	301 7 2	1
9 15 6	2 3 6	16 3 9	59 13 6	4 15 7	...	532 11 10	2
4 14 11	...	1 7 10	18 11 11	...	...	84 14 8	3
5 16 11	8 15 6	67 4 7	114 16 4	1 8 10	...	1,478 2 2	4
3 10 9	8 5 1½	15 3 9	51 7 7½	...	...	338 7 3	5
1 2 4	8 3 6	31 1 2	90 0 11½	...	...	550 7 11½	6

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amou Money Rece
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
7	Duffus - - - *	754 17 1	...	...	12 11 2	767 8
8	Dyke and Moy -	536 14 7½	...	...	12 3 9	548 18
9	Edinkillie - - *	601 15 5½	...	...	15 4 9	617 0
10	Elgin - - - *	2,174 11 2	..	...	129 1 7½	2,303 12
11	Forres - - -	1,332 5 11	...	...	52 7 3	1,384 13
12	Kinloss - - -	414 19 4	...	...	8 19 1	423 18
13	Knockando - - *	581 2 10½	...	...	7 15 8	588 18
14	New Spynie - - *	575 3 1	...	...	69 10 10	644 13
15	Rafford - - - *	289 9 9	...	...	16 14 7	306 4
16	Rothes - - - *	538 3 9¼	...	...	15 15 9	553 19
17	St Andrews-Lhanbride - -	304 16 6	...	...	10 19 5	315 15
18	Speymouth - - *	253 4 5	...	...	8 12 9½	261 17
19	Urquhart - - *	985 1 0¾	...	...	13 3 3	998 4
	Total -	12,626 9 3	...	...	482 1 11	13,108 11
	FIFE.					
1	Abbotshall - - *	1,291 4 0½	33 2 6	...	40 2 3	1,364 8
2	Abdie - - -	...	...	70 16 4	12 0 9	82 17
3	Aberdour - -	214 12 4	...	...	8 1 1	222 13
4	Anstruther-Easter -	181 3 5	...	...	4 6 10	185 10
5	Anstruther-Wester -	...	...	82 17 3	1 14 9	84 12
6	Arngask - - -	30 10 3½	82 17 11	...	20 14 11	134 3
7	Auchterderran -	328 18 11	...	...	12 9 8	341 8
8	Auchtermuchty -	678 4 8	...	...	33 5 0	711 9
9	Auchtertool - -	125 18 8¾	...	...	20 16 4	146 15
10	Ballingry - -	208 12 0	...	...	34 10 9½	243 2
11	Balmerino - -	...	...	186 15 0	3 18 2	190 13
12	Beath - - -	381 5 0	...	...	21 10 10	402 15
13	Burntisland - -	738 9 5	...	...	16 17 7	755 7
14	Cameron - -	332 7 8	...	...	16 15 1	349 2
15	Carnbee - - -	212 19 6	...	...	7 6 7	220 6
16	Carnock - - - *	567 12 8	...	...	43 9 6	611 2
17	Ceres - - - *	638 19 9¾	...	...	25 6 4	664 6
18	Collessie - - -	313 0 3	...	...	30 2 7½	343 2
19	Crail - - -	446 0 0	...	...	73 13 7	519 13
20	Creich - - -	...	...	45 0 0	13 15 8	58 15
21	Cults - - -	256 16 0½	...	...	3 4 9	260 0
22	Cupar - - -	1,313 0 0	...	..	43 18 3	1,356 18
23	Dairsie - - -	147 16 5	...	...	2 10 6	150 6
24	Dalgety - - -	250 14 4	...	...	6 3 9	256 18
25	Denino - - -	57 0 0	...	...	10 17 10	67 17
26	Dunbog - - -	...	...	98 18 4	7 17 4	106 13
27	Dunfermline - - *	4,232 19 2½	...	...	1,096 8 4½	5,329
28	Dysart - - - *	1,688 11 4	...	...	144 2 6	1,832 13
29	Elie - - -	...	...	87 19 10	99 10 3	187 10
30	Falkland - -	543 0 0	...	...	104 12 7¾	647 13
31	Ferry-Port-on-Craig	666 13 10¾	...	...	25 16 10¼	692 10
32	Flisk - - -	...	...	54 5 11	...	54
33	Forgan - - -	290 0 0	...	...	4 13 0	294 13
34	Inverkeithing - -	701 1 10	...	...	9 4 5	710
35	Kemback - -	126 4 5	...	...	3 1 0	129
36	Kennoway - -	435 16 3	...	...	22 9 3	458
37	Kettle - - -	489 3 6	...	...	110 18 1½	600
38	Kilconquhar - - *	588 18 10	...	...	53 6 10	642
39	Kilmany - - -	...	...	129 12 11	3 9 4	133

EXPENDITURE.

lief of Poor the Roll or egistered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on security of Assessment.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
81	2	8	5	13	6	25	0	0	107	6	1	6	3	3	...			725	5	6	7
66	16	0½	2	11	0	16	5	6	42	4	8	...			...			527	17	2½	8
93	18	3½	6	19	2	15	0	0	85	8	1½	...			...			601	5	7	9
05	0	2	113	2	6½	46	11	11	350	12	4¾	21	19	3	...			1,937	6	3¼	10
66	13	3	36	8	7½	41	18	0	114	1	6	0	6	2	...			1,359	7	6¾	11
61	10	7	10	1	11	13	4	5	45	16	9	3	4	9	...			333	18	5	12
08	17	11½	3	0	6	30	13	3	53	11	0½	...			...			496	2	9	13
78	15	1½	35	5	4	12	8	6	69	1	2	5	10	1	...			501	0	2½	14
73	1	11	10	1	11	10	10	0	55	1	3	...			...			248	15	1	15
51	13	10½	11	6	4	48	15	0	74	10	1	...			...			586	5	3½	16
28	14	9	4	17	6	12	0	0	52	8	11	...			...			298	1	2	17
04	4	11½	30	7	5½	6	1	9	28	13	1	9	14	2½	...			279	1	5½	18
25	17	7	23	2	11	22	12	6	83	9	3	4	5	11½	...			759	8	2½	19
81	4	6½	321	9	10	439	1	11	1,539	17	4¼	57	12	1	...			11,939	5	8¾	
28	13	9	10	2	0	42	18	8	184	5	1	9	16	2	61	1	2	1,336	16	10	1
91	6	9½	...			14	10	0	20	12	10	...			...			126	9	7½	2
59	10	5	1	2	5	21	4	0	33	2	2½	...			...			214	19	0½	3
40	3	11	2	12	2	7	7	0	24	14	4	...			...			174	17	5	4
66	0	2	5	3	6	5	5	0	7	0	1	...			...			83	8	9	5
02	10	4	...			5	0	0	12	9	3½	...			24	14	4	144	13	11½	6
88	8	6	32	0	8	14	16	6	57	11	4	1	13	8	...			394	10	8	7
60	17	0	1	3	0	23	12	0	69	3	1	8	0	0	...			662	15	1	8
09	17	10	0	2	6	7	1	1	25	0	8	5	4	4	...			147	6	5	9
41	3	9	0	15	0	2	10	0	18	17	7	57	3	6	...			220	9	10	10
61	15	9	...			10	0	0	11	10	8	...			...			183	6	5	11
14	17	2	6	13	6	21	8	3	68	12	8½	0	18	3	...			412	9	10½	12
95	1	7	3	11	6	32	12	6	132	5	9	...			...			763	11	4	13
10	19	5½	...			13	10	6	43	10	0	...			...			267	19	11½	14
89	15	3	...			8	3	0	25	12	8	...			...			223	10	11	15
11	14	6½	10	3	10	17	4	6	43	3	4½	...			...			582	6	3	16
63	15	9½	2	0	8	25	6	4	62	1	6	4	14	6	...			657	18	9½	17
79	7	2½	4	11	11	15	0	0	23	8	8	...			...			322	7	9½	18
65	15	1	9	1	0	15	7	6	35	5	5	0	5	2	...			425	14	2	19
58	14	8	...			3	5	0	9	1	3½	...			...			71	0	11½	20
06	15	3	0	14	3	6	10	0	29	2	2½	...			...			243	1	8½	21
56	18	2	12	8	7	52	10	0	137	7	2	...			...			1,359	3	11	22
27	7	8	0	5	6	5	5	0	17	13	10	...			...			150	12	0	23
68	0	7	0	15	6	16	6	0	45	3	11	10	10	0	...			240	16	0	24
36	9	3½	...			6	2	11	13	1	4½	...			...			55	13	7	25
82	9	9	...			2	0	0	6	13	11	...			...			91	3	8	26
32	15	9½	83	15	11½	144	7	6	433	3	8½	...			...			4,794	2	11½	27
88	7	3	19	7	5	76	5	6	214	5	9	18	0	3	...			1,616	6	2	28
45	3	10	2	8	3	10	0	0	15	8	4	...			...			173	0	5	29
27	1	3½	3	18	0	21	15	10	74	1	11¾	0	4	7	...			627	1	8¼	30
46	18	7	15	7	7	15	0	0	66	15	4	6	12	1	...			550	13	7	31
43	16	6	...			7	19	0	8	10	7	...			...			60	6	1	32
73	13	1½	3	6	2	10	0	0	52	17	3	...			...			339	16	6½	33
01	3	4	4	16	5	12	18	0	72	13	5	...			...			691	11	2	34
96	7	2	2	13	6	11	2	0	18	16	5	...			...			128	19	1	35
02	4	2	1	18	0	7	15	3	50	9	9	...			...			462	7	2	36
68	16	10	20	13	4	17	0	0	52	4	5	...			...			458	14	7	37
64	5	0	5	8	6	20	0	0	76	1	9	...			...			565	15	3	38
84	4	5	0	17	6	10	0	0	12	2	7½	...			...			107	4	6½	39

No.	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Loans raised on the Security of the Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount Money Receiv £ s.
40	Kilrenny - -	465 0 0	...	...	45 0 3½	510 0
41	Kinghorn - -	724 5 5	...	...	26 16 3	751 1
42	Kinglassie - -	163 11 0	...	...	116 17 6½	280 8
43	Kingsbarns - - *	145 4 7	...	...	40 18 10	186 3
44	Kirkcaldy - -	1,194 15 11	...	...	122 7 11½	1,317 3
45	Largo - - -	599 17 7½	...	...	54 0 4	653 17
46	Leslie - - - *	714 1 5	...	...	42 10 9	756 12
47	Leuchars - -	396 16 8½	...	...	62 0 11	458 17
48	Logie - - -	...	...	70 6 10	1 14 10	72 1
49	Markinch - - *	1,098 9 2	...	...	39 17 9½	1,138 6
50	Monimail - -	223 16 6½	...	...	9 17 3	233 13
51	Moonzie - - -	...	...	0 18 9½	29 5 5½	30 4
52	Newburgh - -	444 8 10	...	...	82 9 10	526 18
53	Newburn - -	38 10 8	...	...	1 12 8	40 3
54	Pittenweem - -	275 0 0	...	...	38 9 0	313 9
55	St Andrews - - *	1,369 9 8	..	...	334 11 8½	1,704 1
56	St Leonards - -	149 15 8¾	...	...	12 19 10	162 15
57	St Monance - -	114 5 3	...	...	...	114 5
58	Saline - - -	330 14 6	...	...	4 17 0	335 11
59	Scoonie - - -	808 14 7	...	...	11 8 8	820 3
60	Strathmiglo - -	430 3 11¾	...	...	46 1 4	476 5
61	Torryburn - -	265 13 7	...	...	8 14 3	274 7
62	Wemyss - - - *	1,332 17 0	...	...	34 19 9	1,367 16
	Total -	29,763 6 11½	116 0 5	827 11 2	3,360 15 7½	34,067 14
	FORFAR.					
1	Aberlemno - -	340 9 6½	...	...	5 1 3	345 10
2	Airlie - - -	...	...	180 6 6	8 2 11	188 9
3	Arbirlot - - -	265 0 0	...	...	13 4 10	278 4
4	Arbroath - - *	1,733 5 3	...	...	129 5 9	1,862 11
5	Auchterhouse - -	...	...	219 15 0	3 0 0	222 15
6	Barry - - -	574 19 11	...	...	26 2 10½	601 2
7	Brechin - - - *	2,115 0 11	...	...	28 7 7	2,143 8
8	Caraldstone - -	114 1 8	...	...	...	114 1
9	Carmylie - -	209 8 8	...	...	54 9 8	263 18
10	Cortachy - -	...	...	159 3 4½	...	159 3
11	Craig - - -	428 1 8	...	...	7 13 5½	435 1
12	Dun - - -	...	...	177 7 1	2 7 5	179 1
13	Dundee - - - *	13,265 1 3	...	...	479 8 10	13,744 1
14	Dunnichen - -	490 19 2	...	...	12 2 2½	503
15	Edzell - - -	274 7 0½	...	...	26 13 8	301
16	Essie and Nevy -	...	...	167 4 1½	7 14 8	174 1
17	Farnell - - -	...	...	300 10 7	18 6 7	318 1
18	Fearn - - -	112 11 10	...	...	3 13 8	116
19	Forfar - - -	1,846 13 6½	...	...	964 7 6½	2,811
20	Glammis - -	544 18 2	...	...	27 16 7	572 1
21	Glenisla - - -	150 1 5	...	...	4 14 6	154 1
22	Guthrie - - -	...	...	104 11 5½	2 2 1	106 1
23	Inverarity - - *	117 15 5½	...	...	13 12 9	131
24	Inverkeillor - -	453 2 0	...	...	14 8 11	467 1
25	Kettins - - -	...	...	145 0 0	100 9 2	245
26	Kingoldrum - -	...	...	27 0 0	4 8 5	31
27	Kinnell - - -	238 0 0½	...	...	15 4 5	253
28	Kinnettles - -	...	...	87 1 4	1 15 9	88
29	Kirkden - - -	352 10 6	...	...	19 6 6	371
30	Kirriemuir - - *	1,933 5 8½	...	...	183 1 0½	2,116

EXPENDITURE.

elief of Poor n the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
380 11 8	4 0 6	15 0 0	65 14 7	...	...	465 6 9	40
540 18 3	7 7 6	37 10 9	146 0 10	...	...	731 17 4	41
247 17 7½	0 2 0	9 0 0	26 9 9	...	...	283 9 4½	42
177 7 3	2 18 3	14 10 9	29 9 7	...	...	224 5 10	43
950 3 2	8 4 2	64 5 1	316 15 0½	13 9 11	...	1,352 17 4½	44
565 5 6	0 19 0	33 0 0	64 0 4	...	...	663 4 10	45
535 16 2¾	7 9 9	32 15 3¾	91 14 1¾	...	...	667 15 5¼	46
339 11 6½	0 10 5	26 2 6	65 6 8	...	...	431 11 1½	47
61 2 1½	...	5 0 0	7 12 1	...	...	73 14 2½	48
958 15 11	5 14 5	45 11 0	164 13 8½	...	...	1,174 15 0½	49
184 0 10½	2 15 5	15 0 0	31 17 6	...	...	233 13 9½	50
26 8 9	...	...	3 15 6	...	...	30 4 3	51
382 18 3½	9 9 2	20 10 0	65 3 9½	0 3 5	...	478 4 8	52
20 12 4	...	3 5 5	11 17 2	...	...	35 14 11	53
279 19 8	1 10 8	11 1 0	17 2 1	2 12 6	...	312 5 11	54
329 5 5½	17 15 5½	52 1 9	122 1 3	...	...	1,521 3 11	55
121 0 10½	...	9 16 7	24 13 6	...	...	155 10 11½	56
135 7 3½	...	4 4 0	34 1 3	...	...	173 12 6½	57
276 0 2	7 9 5	12 0 0	32 11 8	5 6 5	...	333 7 8	58
670 18 10	10 13 0	25 2 2	87 12 10	...	76 8 3	783 2 3	59
366 14 10½	4 12 2	21 10 0	51 14 5½	...	...	444 11 6	60
214 2 9	7 15 9	12 0 0	31 13 3	...	...	265 11 9	61
022 10 4	13 5 8	71 9 11	139 2 6	...	...	1,246 8 5	62
,380 16 8¾	380 10 10	1,299 15 0¾	3,935 5 9	144 14 9	162 3 9	32,303 6 10½	
303 15 3	10 6 1	26 8 3	2 2 0	...	...	342 11 7	1
176 8 0½	...	7 0 0	14 7 8	...	...	197 15 8½	2
217 5 6	1 11 8	12 0 0	40 6 0	...	...	271 3 2	3
908 14 7	15 13 4	90 0 0	356 14 9	3 14 1	...	2,374 16 9	4
140 10 3	0 0 6	6 1 0	16 10 0	...	...	163 1 9	5
400 17 1	4 3 4	21 0 0	58 1 10½	...	...	484 2 3½	6
826 15 10	27 4 0	78 7 1	283 12 5	2 4 4	...	2,218 3 8	7
56 7 9	...	0 3 0	4 0 5	...	...	60 11 2	8
215 17 9	1 14 0	12 0 0	23 11 7	...	...	253 3 4	9
113 14 2	18 7 6	6 0 6	16 8 9	...	...	154 10 11	10
446 5 7	1 6 6	14 3 7	44 8 9	...	...	506 4 5	11
171 2 11	0 16 8	4 1 4	15 4 5	...	...	191 5 4	12
,341 19 2	420 12 11	572 9 7	2,594 16 9	105 16 8	...	15,035 15 1	13
484 15 5	1 4 8	14 0 0	47 4 9	...	...	547 4 10	14
272 1 0½	0 15 11	10 12 2	34 0 8½	...	...	317 9 10	15
148 3 3½	...	3 0 0	10 5 9½	...	...	161 9 1	16
249 9 7	...	7 0 0	17 3 1	...	...	273 12 8	17
86 5 0	0 5 0	4 0 6	18 17 2	...	...	109 7 8	18
401 2 7	10 19 0	90 2 4	432 10 6	7 13 11	...	2,942 8 4	19
436 14 6	1 15 8	17 10 0	41 9 5	...	66 18 8	564 8 3	20
102 16 6½	5 15 6	9 9 0	18 13 6½	...	...	136 14 7	21
83 6 6	0 3 6	5 0 0	13 19 2	...	...	102 9 2	22
168 9 2	0 2 6	8 0 0	26 10 10	0 2 8	...	203 5 2	23
379 0 5½	35 19 7	23 6 10	42 18 2½	7 12 2	...	488 17 3	24
192 0 0	1 11 7½	9 0 0	20 0 0	...	...	222 11 7½	25
23 0 0	...	3 14 0	5 5 6	...	...	31 19 6	26
217 15 1	...	12 0 0	19 19 6	1 0 11	...	250 15 6	27
106 14 8	...	7 2 0	14 15 3½	...	...	128 11 11½	28
390 12 6	21 7 3	16 0 0	32 18 5	1 14 11	...	462 13 1	29
,914 4 5½	22 10 3½	61 1 0	184 14 2½	1 13 8	...	2,184 3 7½	30

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
31	Lethnot - - -	155 1 3	...	...	0 16 1	155
32	Liff and Benvie - *	4,042 4 4	...	...	326 6 11	4,368
33	Lintrathen - -	...	...	123 0 3½	18 1 8	141
34	Lochlee - - -	260 11 1½	...	...	7 13 4	268
35	Logie-Pert - ...	407 6 2	...	...	30 11 5	437
36	Lunan - - -	...	...	78 6 11½	2 4 1	80
37	Lundie - - -	...	...	139 11 0	22 12 8½	162
38	Mains & Strathmartin	342 6 2	...	...	56 4 11	398
39	Marytoun - -	...	...	81 15 8½	7 4 7	89
40	Menmuir - -	98 18 6	...	...	...	98
41	Monifieth - -	1,185 16 8	...	...	31 10 7	1,217
42	Monikie - - -	...	...	206 4 9	24 4 6	230
43	Montrose - -	3,647 13 2	...	...	158 10 5	3,806
44	Murroes - - -	...	...	101 12 8	...	101
45	Newtyle - - -	279 2 1	...	...	6 17 4½	285
46	Oathlaw - - -	...	...	60 0 0	11 15 0	71
47	Panbride - -	414 4 11	...	...	19 8 4	433
48	Rescobie - -	201 12 0½	...	...	9 12 9½	211
49	Ruthven - -	70 0 0	50 0 0	...	...	120
50	St Vigeans - - *	2,423 14 0	...	...	74 3 10	2,497
51	Strickathrow - -	279 19 11	...	...	4 1 1	284
52	Tannadice - -	267 3 10	...	...	16 15 8	283
53	Tealing - - -	96 13 4	...	...	4 8 0	101
	Total -	39,732 1 3	50 0 0	2,358 10 10	3,010 6 4	45,150
	HADDINGTON.					
1	Aberlady - -	244 12 10½	...	...	10 17 6	255
2	Athelstaneford - *	234 14 5½	...	...	...	234
3	Bolton - - -	69 5 4	...	...	...	69
4	Dirleton - - -	549 15 8	...	...	40 9 2½	590
5	Dunbar - - - *	1,902 12 7	...	...	37 3 6	1,939
6	Garvald - - - *	212 9 0½	...	...	9 0 3	221
7	Gladsmuir - -	556 15 3½	...	...	10 19 5	567
8	Haddington - -	1,898 1 9	...	...	72 13 3	1,970
9	Humbie - - -	181 3 8	...	...	40 2 9	221
10	Innerwick - -	110 13 4	...	...	46 0 8	156
11	Morham - - -	15 10 10	...	...	...	15
12	North Berwick - *	635 10 8	...	...	6 13 2	642
13	Oldhamstocks - -	189 12 6½	...	...	0 17 1	190
14	Ormiston - - *	293 4 7¾	...	...	29 1 11½	322
15	Pencaitland - - *	449 19 3½	...	...	27 0 7	476
16	Prestonkirk - -	902 0 5¼	...	...	7 8 8	909
17	Prestonpans - -	745 2 0	...	...	26 13 5	771
18	Salton - - - *	222 18 2	...	...	146 7 11½	369
19	Spot - - - *	174 6 6	...	...	3 1 1	177
20	Stenton - - -	252 8 11	...	...	38 8 1	290
21	Tranent - - -	1,647 0 6	...	...	16 12 7	1,663
22	Whitekirk - -	365 16 10	...	...	28 9 3	394
23	Whittingham - -	250 13 1½	...	...	1 14 11	252
24	Yester - - -	134 1 8	...	...	66 17 4	200
	Total -	12,238 10 1½	...	...	666 12 7½	12,905
	INVERNESS.					
1	Abernethy - - *	879 10 3½	...	...	8 6 9	887
2	Alvie - - -	382 12 10	...	...	8 5 2	390
3	Ardersier - - *	251 8 6	16 0 0	...	175 12 9	443

EXPENDITURE.

f of Poor e Roll or istered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
5 11	...	...	20 11 4	...	...	159 17 3	31
16 8	68 9 9	220 18 11	822 1 10	3 2 9	...	4,479 9 11	32
8 5½	2 8 0	10 8 6	12 13 5	...	...	130 18 4½	33
16 0½	0 1 6	13 0 0	21 5 1	...	...	187 2 7½	34
17 11½	4 2 0	17 0 0	61 16 1½	...	...	520 16 1	35
6 5	...	...	4 5 10½	...	...	59 12 3½	36
19 2	0 0 6	2 7 3	16 15 3½	...	...	142 2 2½	37
15 5	5 7 0	46 0 11	61 10 8	...	...	378 14 0	38
9 7	...	...	17 12 6	...	...	99 2 1	39
9 4	...	...	13 16 5	...	...	89 5 9	40
0 7	7 0 2	33 19 6	143 10 6	14 12 0	...	1,151 2 9	41
19 2	0 1 0	10 0 2	28 15 1½	...	...	183 15 5½	42
9 6	30 3 0	123 3 0	301 6 1	...	...	3,928 1 7	43
13 1	...	...	22 16 3	...	...	111 9 4	44
4 3	1 2 0	10 0 0	24 19 4	...	...	270 5 7	45
2 11½	...	3 10 0	15 5 10½	...	...	91 18 10	46
10 9	3 4 0	10 10 0	57 13 4	...	...	359 18 1	47
9 6	...	7 0 0	24 8 10½	...	...	207 18 4½	48
10 7	...	2 0 0	16 18 10½	8 0 4	15 0 0	113 9 9½	49
14 9	5 18 0	100 2 8	370 2 11	11 5 7	...	2,497 3 11	50
1 6½	1 2 6	5 6 0	26 15 4	...	...	240 5 4½	51
16 7	...	13 7 0	41 7 0	0 3 6	...	303 14 1	52
12 7	...	1 1 0	20 8 2	...	...	104 1 9	53
15 7½	733 6 5	1,780 7 1	6,598 7 5	168 17 6	81 18 8	47,191 12 8½	
7 4½	7 6 9	24 0 0	49 6 10	...	...	294 0 11½	1
8 4	...	4 14 0	23 8 9	...	...	189 11 1	2
11	...	0 16 0	16 6 1	...	...	58 3 0	3
18 8½	11 0 0½	21 0 1	79 9 5	0 2 6	...	503 10 9	4
4 4	11 4 1	36 5 0	151 16 1	1 4 0	...	1,750 13 6	5
11 4	8 9 1½	11 10 3	33 4 3	...	...	229 14 1½	6
5 6½	2 6 6	17 1 3	75 6 11	...	...	522 0 2½	7
11 5	13 8 11	53 3 6	155 17 11	70 12 1	...	1,877 13 10	8
2 0	0 2 0	13 6 1	47 4 9	0 2 6	...	234 17 4	9
17 9	17 8 0	4 13 8	10 4 9½	...	...	110 4 2½	10
18 6	...	...	6 9 9½	...	...	14 8 3½	11
7 4½	...	20 0 0	90 11 8½	...	...	546 19 1	12
15 5½	4 10 2	1 10 6	26 9 9	...	15 0 0	196 5 10½	13
11 3½	0 19 0	14 17 6	50 16 8	...	...	320 4 5½	14
6 0 6	8 7 10	12 19 11	50 7 1½	...	...	397 15 4½	15
12 5¼	15 17 2	22 13 6	84 1 8	6 8 2	...	877 12 11¼	16
17 0	0 11 6	23 12 4	126 6 4	...	...	709 7 2	17
18 11	20 10 6	9 13 2	38 16 10½	...	...	188 19 5½	18
3 11	0 5 0	8 13 7	42 2 9	1 10 0	...	133 15 3	19
10 10	3 10 1	17 19 1	47 19 8	...	...	291 19 8	20
8 4	51 17 5½	50 7 11	325 4 8	...	...	1,810 18 4½	21
5 8½	10 18 7½	16 14 2	60 2 5	0 5 0	...	423 2 11	22
14 6	...	18 8 4	27 8 7	...	...	285 11 5	23
13 9½	3 14 8	8 0 0	41 17 5	...	...	202 5 10½	24
9 3 3¼	192 8 5	411 19 10	1,661 0 2½	80 4 3	15 0 0	12,169 15 11¾	
4 19 10	20 5 11½	30 3 3	64 2 6	...	...	869 11 6½	1
6 9 5½	8 2 5	26 17 1½	50 13 0	12 13 9	...	524 15 9	2
2 8 9¼	5 17 11	22 16 7¾	67 13 10	2 8 5	44 10 0	425 15 7	3

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amo Money Re
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
4	Barra - - - *	489 1 10	...	...	12 12 9	501
5	Boleskine & Abertarff	906 12 1	...	...	9 19 6	916
6	Bracadale - - *	392 13 10	...	...	20 11 11	413
7	Croy - - - *	503 10 1	23 0 0	...	13 2 0½	539
8	Daviot - - - *	551 2 10	...	...	7 16 8	558
9	Dores - - -	672 7 1	...	...	30 19 10	703
10	Duirnish - -	691 2 1	...	...	20 14 9	711
11	Duthil - - - *	682 10 9	...	...	10 9 7	693
12	Glenelg - - - *	902 3 0	...	...	18 0 7	920
13	Harris - - - *	484 17 9	120 0 0	...	33 18 1	638
14	Inverness - - *	6,067 9 10	...	...	626 16 11½	6,694
15	Kilmallie - - *	1,378 19 9	...	...	27 1 4	1,406
16	Kilmonivaig - - *	987 15 8	...	...	136 11 7	1,124
17	Kilmorack - - *	791 16 4	...	...	11 4 6	803
18	Kilmuir (Skye) -	609 5 7	...	...	43 3 9	652
19	Kiltarlity - - *	763 10 6	...	...	12 1 3	775
20	Kingussie - - *	1,022 17 10	...	...	11 8 0	1,034
21	Kirkhill - - - *	598 3 0	...	...	6 19 2	605
22	Laggan - - - *	727 15 5	...	...	19 5 9	747
23	Moy - - -	252 3 5	...	...	4 8 2	256
24	Petty - - - *	461 9 5	...	...	6 19 8	468
25	Portree - - - *	793 2 6	...	...	29 4 4	822
26	Sleat - - - *	687 14 1	...	...	12 8 10	700
27	Small Isles - -	...	...	...	101 15 8	101
28	Snizort - - -	750 0 0	...	...	13 10 9	763
29	Strath - - - *	471 12 3	...	...	47 0 10	518
30	Uist, North - - *	520 9 2	...	...	19 17 5	540
31	Uist, South - -	942 2 2	...	...	30 7 7	972
32	Urquhart - - *	1,263 18 7	...	...	17 9 8	1,281
	Total -	26,879 18 5½	159 0 0	...	1,548 5 7	28,587
	KINCARDINE.					
1	Arbuthnott - -	...	...	172 10 9½	47 7 4	219
2	Banchory-Devenick	807 19 0	...	...	47 3 11	855
3	Banchory-Ternan -	659 2 7½	...	...	30 3 8	689
4	Benholm - -	390 11 11¾	...	...	28 3 11	418
5	Bervie - - -	325 1 10	...	...	50 13 8	375
6	Dunottar - - *	476 13 7	...	...	22 1 7	498
7	Durris - - - *	286 4 8	...	...	11 3 6	297
8	Fettercairn - -	534 5 5	...	...	14 14 11	549
9	Fetteresso - - *	1,569 10 4	...	...	44 14 10	1,614
10	Fordoun - - -	459 2 3	...	...	19 5 9	478
11	Garvock - - -	93 12 3½	...	...	3 16 0	97
12	Glenbervie - -	233 19 9	...	...	31 18 5	265
13	Kinneff - - - *	271 11 9	...	...	17 13 2	289
14	Laurencekirk - -	500 12 3	...	...	59 11 7	560
15	Maryculter - -	233 19 0	...	...	9 15 6	243
16	Marykirk - - *	766 15 6½	...	...	66 11 9	833
17	Nigg - - -	708 8 5	...	...	6 6 2	714
18	St Cyrus - - *	625 3 3½	...	...	12 4 1	637
19	Strachan - -	306 11 3	...	...	8 2 8	314
	Total -	9,249 5 2¾	...	172 10 9½	531 12 5	9,953
	KINROSS.					
1	Cleish - - -	...	...	97 12 6	2 12 8	100

EXPENDITURE.

lief of Poor the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
87 1 10	2 10 1	93 5 0	51 17 10	...	...	534 14 9	4
43 11 0	9 0 0	55 0 0	83 8 10	...	...	890 19 10	5
45 14 2	14 4 0	94 6 4	86 13 1	...	...	440 17 7	6
81 2 6¾	12 4 10	26 17 4¾	77 19 2	...	21 5 0	519 8 11½	7
90 1 6	4 2 6	23 7 6	36 4 9½	13 10 0	...	567 6 3½	8
70 19 10	4 19 0	23 7 0	68 15 2	0 13 1	...	668 14 1	9
06 7 11½	10 10 5½	56 1 0	70 15 3	...	...	643 14 8	10
40 18 3	6 15 6	33 17 0	65 17 4	...	...	647 8 1	11
57 16 3	15 1 8	109 13 6	106 8 5	...	...	888 19 10	12
21 15 6	30 1 7	67 15 0	90 0 11	...	...	609 13 0	13
05 9 11	71 7 8½	187 13 1½	867 18 6½	36 16 8½	...	6,469 6 0	14
58 18 6	17 6 4	70 0 0	151 18 4	...	...	1,498 3 2	15
29 4 4	14 16 5	65 0 0	117 2 7½	10 0 0	...	836 3 4½	16
84 15 2	30 1 1	29 10 0	80 4 4	...	...	824 10 7	17
88 2 2	19 6 5	54 2 4	90 18 5	...	...	652 9 4	18
43 7 3	6 12 6	26 9 11	65 3 1½	50 18 4½	...	792 11 2	19
02 4 11	4 14 4	71 1 0	118 0 2	2 9 9	...	998 10 2	20
93 14 5	6 15 7	16 11 6	67 15 1	...	...	584 16 7	21
61 9 11	10 8 11	122 18 8	77 4 10	...	...	772 2 4	22
00 12 11	1 3 3	15 13 10	30 11 8½	...	...	248 1 8½	23
17 2 2	9 7 5	21 1 5	96 7 9	...	...	443 18 9	24
21 16 7	5 7 10	44 0 0	120 8 8	...	...	691 13 1	25
09 12 8	3 10 0	45 0 0	86 3 7½	...	...	644 6 3½	26
88 14 0	1 9 0	...	6 0 0	...	...	96 3 0	27
13 1 0	18 5 3	36 0 0	96 11 11	...	...	763 18 2	28
09 13 7	12 12 6	65 0 0	79 14 6	...	...	467 0 7	29
11 11 4	2 13 9	67 2 6	47 13 10	4 14 0	...	533 15 5	30
50 7 9	33 2 6	90 0 0	57 12 6	...	...	831 2 9	31
08 19 1½	111 3 8	108 9 1	10 18 7	...	...	1,239 10 5½	32
08 4 7½	524 0 4½	1,799 0 1½	3,188 18 8	134 4 1	65 15 0	27,620 2 10½	
44 5 6	0 18 4	14 17 6	41 17 8	0 10 6	...	202 9 6	1
08 14 10	9 2 2	27 11 6	102 3 2	5 19 9	...	853 11 5	2
49 6 11½	29 4 5	22 3 9	93 16 6	0 7 3	...	694 18 10½	3
87 5 6¾	4 7 6½	23 19 6	56 7 7½	...	...	472 0 2¾	4
26 5 3	16 9 6	11 1 4	56 10 8½	...	...	410 6 9½	5
19 1 2	1 19 10	21 11 6	102 15 8	0 11 3	...	445 19 5	6
17 17 9½	56 13 1	13 7 6	49 8 4	2 4 10	...	339 11 6½	7
00 1 0	...	19 19 2	73 13 5½	...	...	493 13 7½	8
63 9 8	31 3 11	66 18 5	296 15 0	1 17 8	...	1,465 4 8	9
67 11 4	...	25 3 0	107 19 7½	0 18 1	...	401 12 0½	10
72 16 3	...	0 7 6	12 12 0	...	...	85 15 9	11
91 12 0½	11 5 10	12 6 9	42 9 9½	...	...	267 14 5	12
93 12 4	...	9 17 11	38 12 3	...	...	242 2 6	13
35 9 6	3 9 0	24 0 8	137 11 0	2 1 8	...	602 11 10	14
80 0 0½	1 10 0	8 14 6	37 16 1	...	...	228 0 7½	15
52 15 3½	1 2 0	26 15 0	88 17 8½	2 11 10	...	772 1 10	16
53 6 11	12 3 6	13 4 4	87 16 7	1 1 0	...	667 12 4	17
28 9 0½	0 6 2	24 0 3	59 10 11½	...	...	612 6 5	18
39 17 6	...	13 17 6	36 18 2	...	...	320 13 2	19
76 17 11¾	179 15 3½	379 17 7	1,523 12 3½	18 3 10	...	9,578 6 11¾	
47 18 9	6 11 3	5 10 0	8 8 0½	...	...	68 8 0½	1

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
2	Kinross - - - *	736 12 6	...	...	74 18 4	811
3	Orwell - - -	375 10 11½	...	...	83 3 1½	458
4	Portmoak - - *	256 10 6½	...	...	17 5 7	273
	Total -	1,368 14 0	...	97 12 6	177 19 8½	1,644
	KIRKCUDBRIGHT.					
1	Anwoth - - - *	202 4 0	...	...	4 1 9	206
2	Balmaclellan - - *	318 13 11½	...	...	4 11 0	323
3	Balmaghie - - *	149 2 6	...	...	6 1 2	155
4	Borgue - - -	441 15 9	...	...	25 16 2	467
5	Buittle - - -	289 9 3½	...	...	8 2 5	297
6	Carsphairn - -	100 0 0	...	...	42 19 1	142
7	Colvend - - - *	367 7 9	...	...	23 3 11½	390
8	Crossmichael - -	431 12 4	...	...	5 8 5	437
9	Dalry - - - *	675 3 4½	...	...	67 9 0	742
10	Girthon - - - *	574 15 0	...	...	21 19 5	596
11	Kells - - - *	478 13 7	...	...	5 2 1	483
12	Kelton - - -	993 17 7	...	...	28 12 0	1,022
13	Kirkbean - - *	219 19 8½	...	...	4 13 5	224
14	Kirkcudbright -	1,150 5 11	...	...	14 4 7	1,164
15	Kirkgunzeon - -	267 18 3	136 1 8	...	2 17 6	406
16	Kirkmabreck - -	504 13 10	...	...	8 13 6	513
17	Kirkpatrick-Durham	473 2 6	...	...	27 7 8	500
18	Kirkpatrick-Irongray	142 19 0½	...	...	25 15 3	168
19	Lochrutton - -	147 4 0	...	...	9 4 0	156
20	Minnigaff - - *	591 13 0	...	...	15 7 11	607
21	New Abbey - -	171 3 6	...	...	115 16 7	287
22	Parton - - -	203 9 4	...	...	6 4 1	209
23	Rerrick - - -	524 0 1½	...	...	23 7 4	547
24	Terregles - -	134 10 11	...	...	2 7 2	136
25	Tongland - - *	371 6 0	...	...	8 10 11	379
26	Troqueer - - *	1,489 16 4	...	...	36 9 11	1,526
27	Twynholm - - *	355 0 7	...	...	4 0 8	359
28	Urr - - -	1,091 5 1	...	...	20 4 9	1,111
	Total -	12,861 3 3	136 1 8	...	568 11 8½	13,565
	LANARK.					
1	Avondale - - *	1,875 0 0	...	...	79 18 10	1,954
2	Barony - - - *	49,709 10 8	...	...	3,137 2 7	52,846
3	Biggar - - - *	603 2 2¼	...	...	...	603
4	Blantyre - -	739 6 7	...	...	58 8 8	797
5	Bothwell - - *	3,072 13 0	...	...	50 5 7½	3,122
6	Cadder - - -	1,149 16 5¼	...	...	25 12 0	1,175
7	Cambuslang - - *	683 11 1½	...	...	7 14 1	691
8	Cambusnethan - - *	4,070 8 2	...	...	53 16 5	4,124
9	Carluke - - -	1,291 11 2¼	...	...	13 1 5	1,304
10	Carmichael - -	161 0 0	...	...	...	161
11	Carmunnock - -	...	...	80 1 6	33 12 6	113
12	Carnwath - -	870 13 7	...	...	15 6 0	885
13	Carstairs - -	...	...	128 14 5½	6 11 9	135
14	Covington - -	59 12 9½	...	...	2 0 10	61
15	Crawford - -	558 5 7	...	...	7 9 0	565
16	Crawfordjohn - -	297 8 10½	...	...	5 6 0	302
17	Culter - - -	213 5 3	...	...	2 4 5	215
18	Dalserf - - - *	1,423 6 10	...	...	250 0 5	1,673

EXPENDITURE.

of Poor ne Roll or gistered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on Security of Assessment.			Total Amount of Money Expended.			No.
	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
9	2	7	2	16	6½	22	18	9	69	0	11½	...			...			653	18	10	2
9	7	1	0	19	2	14	4	8	65	17	11½	...			...			540	8	10½	3
9	13	7	1	12	4½	13	11	6	27	16	3	...			...			272	13	8⅓	4
6	2	0	11	19	4	56	4	11	171	3	2½	...			...			1,535	9	5½	
9	0	10½	8	15	1	14	16	8	33	3	3½	...			...			235	15	11	1
5	6	4½	7	3	4	13	14	1	40	19	5	...			...			317	3	2½	2
9	14	10¾	5	7	0	27	15	2	41	17	3½	...			...			214	14	4¼	3
6	8	4	7	12	9	21	11	0	42	4	11½	...			...			437	12	0½	4
5	7	4½	8	10	8½	22	2	8	36	10	9	0	5	0	...			322	16	6	5
9	15	9	1	16	8	...			33	16	3	1	8	6	...			157	17	2	6
3	7	10	14	2	0	34	4	7	51	14	4	...			...			383	8	9	7
7	13	3½	13	3	0	18	4	11	51	0	11	...			...			350	2	1½	8
6	8	8	12	17	8½	20	8	3	52	13	9½	37	15	7	...			600	4	0	9
7	19	8	10	11	9	43	9	2	67	8	1	...			...			609	8	8	10
1	12	4	4	11	7	19	14	0	40	11	11	...			...			426	9	10	11
4	2	10½	16	1	10	39	4	3½	101	19	1	9	10	7	...			950	18	8	12
6	11	2⅓	1	19	0	28	14	10	34	1	3	...			...			211	6	3½	13
9	8	4½	14	9	10	43	2	0½	131	9	3½	5	7	8	...			1,083	17	2½	14
4	18	0½	27	2	9½	17	10	2	30	7	8½	116	16	8	...			416	15	4½	15
8	12	1½	14	4	11	38	9	4	58	14	11½	33	4	10	...			503	6	2	16
9	13	5	18	6	1½	24	9	7	51	9	4	2	13	0	...			476	11	5½	17
7	19	3	4	7	10	13	7	5½	18	7	0½	...			...			174	1	7	18
5	18	8	20	6	9	13	1	0	17	5	10	...			...			157	12	3	19
7	4	4	10	0	11	25	0	0	52	4	4	...			...			454	9	7	20
1	4	7	4	3	0	45	16	7	33	12	6	...			...			284	16	8	21
1	8	10	...			12	15	8	35	2	5½	...			...			199	6	11½	22
9	0	7	2	1	8½	64	18	7	89	16	1	0	13	0	...			657	9	11½	23
7	4	2½	2	8	11	7	2	0	17	6	7	0	2	6	...			144	4	2⅓	24
3	5	7½	1	3	0	21	17	3	40	10	11½	1	10	0	...			323	6	10	25
2	11	4½	19	5	2	79	2	9	187	19	5½	2	3	5	0	3	5	1,531	5	7	26
3	4	10	9	8	0	22	12	8	45	10	7	0	2	6	...			360	18	7	27
1	4	2	36	5	11	51	13	11	115	0	7	...			...			1,157	4	7	28
8	2	10¾	296	7	3⅓	784	18	7½	1,552	19	0½	211	13	3	0	3	5	13,144	4	6¼	
	19	6	56	2	10	49	7	6	229	16	6	8	1	5	...			1,989	7	9	1
7	16	10	1,454	19	9	1,660	18	5	8,732	5	9	213	3	10	...			47,499	4	7	2
	3	4½	12	10	6	11	11	11	52	8	6	...			...			499	14	3½	3
	8	1	35	14	9	34	8	5	138	2	0	...			...			898	13	3	4
	17	5¾	263	13	2¼	129	10	10	387	6	8	...			3	2	9	3,832	10	11	5
	16	9¼	71	19	8¼	47	12	4	189	11	0¼	...			...			1,298	19	9¾	6
	8	8½	15	12	10	13	12	4	160	11	5	146	18	5	...			1,026	3	8½	7
	18	10	196	10	11	106	13	4	594	12	11½	0	13	6	...			4,115	9	6⅓	8
	17	5½	34	14	2½	40	17	0	118	2	4½	...			...			1,404	11	0½	9
	10	11	5	1	3	2	5	7	21	15	3½	...			...			171	13	0½	10
	14	4	6	10	1	...			18	10	6	1	1	0	...			129	15	11	11
	14	2½	30	4	7	28	15	0	99	12	1½	3	13	8	...			933	19	7	12
	1	5½	7	3	3	1	15	0	16	1	11	0	5	0	...			153	6	7½	13
	3	7	3	9	9	4	4	0	16	5	2	...			...			59	2	6	14
	2	5	20	19	8	22	10	0	62	16	3	...			...			555	8	4	15
	1	6	7	12	2	11	11	0	25	18	10½	...			...			287	3	6½	16
	16	0	0	1	2	7	4	5	10	14	8½	2	2	1	...			146	18	4½	17
	4	4	69	0	1	40	1	0	176	9	11	1	8	1	...			1,260	3	5	18

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amo Money Re
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
19	Dalziel - - - *	1,153 10 0	...	...	...	1,153
20	Dolphinton - -	...	...	32 10 8	...	32
21	Douglas - - -	663 7 1½	...	...	10 7 9	673
22	Dunsyre - - - *	...	...	23 0 1½	...	23
23	Glasgow - - -	42,652 10 4	...	...	648 3 9	43,300
24	Glassford - -	467 3 10	...	...	9 6 9	476
25	Govan Combination *	34,726 1 4	...	...	1,792 17 2½	36,518
26	Hamilton - - *	4,338 17 0½	...	...	117 15 0	4,456
27	Kilbride, East -	496 16 2½	...	...	20 2 3	516
28	Lanark - - -	2,025 16 3½	...	...	114 5 8	2,140
29	Lesmahagow - - *	2,195 15 5½	...	...	42 12 5½	2,238
30	Libberton - -	84 3 7	...	...	6 18 0	91
31	Monkland, New -	5,190 19 11	...	...	318 13 9	5,509
32	Monkland, Old - *	6,968 3 4½	...	...	107 15 5	7,075
33	Pittenain - -	95 3 3	...	...	...	95
34	Rutherglen - -	1,847 7 3	...	...	22 3 1	1,869
35	Shotts - - -	1,701 18 2	...	...	25 10 2	1,727
36	Stonehouse - - *	687 10 4	...	...	24 15 10	712
37	Symington - -	113 15 7	...	...	...	113
38	Walston - - - *	118 7 3	...	...	6 6 7	124
39	Wandell & Lamington - -	128 0 1	...	...	...	128
40	Wiston & Roberton	201 3 1	...	...	8 9 10½	209
	Total -	172,635 1 8¼	...	264 6 9	7,024 14 1	179,924
	LINLITHGOW.					
1	Abercorn - -	352 2 7	...	...	20 1 0	372
2	Bathgate - - *	1,787 17 11	...	...	15 9 2	1,803
3	Borrowstounness -	856 5 4	...	...	207 17 0	1,064
4	Carriden - -	413 6 0	...	...	5 4 10	418
5	Dalmeny - -	421 19 0	...	...	54 16 1	476
6	Ecclesmachen - -	114 16 0	...	...	1 3 11	115
7	Kirkliston - -	895 17 10	...	...	33 3 5	929
8	Linlithgow - -	1,750 0 0	...	...	22 4 8	1,772
9	Livingstone - -	645 0 9	...	...	10 6 1	655
10	Queensferry - -	140 12 4	...	...	3 3 3	143
11	Torphichen - -	335 10 0	...	...	32 3 5	367
12	Uphall - - -	675 7 8	...	...	76 0 0	751
13	Whitburn - -	632 1 6½	...	...	22 4 10	654
	Total -	9,020 16 11½	...	...	503 17 8	9,524
	NAIRN.					
1	Ardclach - - *	497 14 6½	...	...	9 3 5	506
2	Auldearn - - *	476 15 9½	...	...	15 18 3	49[illegible]
3	Cawdor - - - *	353 0 0	...	...	42 13 10	39[illegible]
4	Nairn - - - *	1,144 7 10	...	...	65 13 4	1,21[illegible]
	Total -	2,471 18 2	...	...	133 8 10	2,60[illegible]
	ORKNEY & SHETLAND. ORKNEY.					
1	Birsay and Harray -	153 10 8	...	...	38 7 11	19[illegible]
2	Cross and Burness -	183 6 8	...	...	6 1 5	18[illegible]
3	Eday - - -	...	...	100 15 2½	0 6 0	10[illegible]

EXPENDITURE.

f of Poor e Roll or gistered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on Security of Assessment.			Total Amount of Money Expended.			No.
s.		d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
5	6	0¾	70	7	11¼	41	10	6	224	10	5½	0	10	3	...			1,423	5	2½	19
0	5	1	...			...			3	5	7	...			...			32	10	8	20
4	4	5	34	11	3	27	4	0	55	13	7	...			...			651	13	3	21
0	8	1	...			2	8	0	9	9	0	...			...			42	5	1	22
5	7	9	2,368	19	1	2,410	1	0	8,751	18	5	305	14	0	...			44,302	0	3	23
0	17	6½	11	5	6	15	3	6	109	3	0½	0	4	0	...			511	13	7	24
3	16	3	768	12	6	1,025	3	6	5,780	17	9½	214	17	0	...			26,903	7	0½	25
3	5	6	81	12	3	100	0	0	680	18	1	1	7	6	...			4,302	3	4	26
3	19	6	6	19	10	30	0	0	142	9	6	...			...			433	8	10	27
0	10	8	31	5	0	55	19	10	177	2	6½	5	17	0	...			2,259	15	0½	28
5	11	8	19	1	9	54	14	0	142	7	10	26	10	10	...			2,279	6	1	29
5	14	10	0	7	7	1	10	6	17	4	4½	...			...			85	17	3½	30
3	5	11	96	19	1	151	5	0	739	11	0	3	4	6	...			5,889	5	6	31
0	8	9½	195	2	8	217	1	0	1,091	18	3	28	5	9	...			7,382	16	5½	32
0	7	10	4	11	6	...			8	17	6	...			...			83	16	10	33
0	3	6	67	16	0	45	0	0	209	13	3	...			...			2,382	12	9	34
0	17	5¾	120	9	6½	57	9	6	213	17	6	...			...			1,731	14	0½	35
	6	3	122	7	5	20	15	9	126	8	5½	11	2	9	...			780	0	7½	36
	1	6	1	4	0	5	0	0	11	11	9½	3	0	3	...			105	17	6½	37
	3	4	...			3	18	0	11	3	7	...			...			129	4	11	38
	17	9	2	19	3	5	5	0	14	13	0	...			...			113	15	0	39
0	10	11	2	0	0	4	16	3	26	12	11	...			...			224	0	1	40
55	6	5	6,288	12	9¾	6,497	3	5	29,600	9	8¾	978	0	10	3	2	9	168,322	15	11½	
	13	4	5	18	11	15	12	0	40	7	7	...			...			355	11	10	1
	3	3	24	3	3½	50	0	0	321	19	9	...			...			1,633	6	3½	2
	1	8	3	18	0	30	0	6	144	8	10	...			...			1,067	9	0	3
	9	0	1	6	6	15	0	0	115	4	3	...			...			424	19	9	4
	15	7	5	15	11	16	15	0	57	1	11½	5	13	10	...			533	2	3½	5
	14	1	0	7	0	3	3	0	22	16	6	...			...			113	0	7	6
	13	3	4	19	11½	37	17	6	131	10	10½	20	15	10	157	4	0	929	1	5	7
	2	4	20	6	0	56	2	0½	186	16	0½	2	2	9	...			1,670	9	2	8
	18	3	6	6	9	13	0	0	77	8	5	...			...			514	13	5	9
	16	7	12	7	3½	11	7	4	32	18	4½	0	11	8	...			154	1	3	10
	11	5	6	9	0	14	2	6	37	3	10½	2	19	7	...			343	6	4½	11
	1	10	19	4	1	15	0	0	65	14	3	40	0	0	...			590	0	2	12
	11	4	14	13	10	19	0	0	138	0	1	...			...			844	5	3	13
	11	11	125	16	6½	296	19	10½	1,371	10	9½	72	3	8	157	4	0	9,173	6	9½	
	16	0	2	0	6	17	3	2	74	5	1	...			...			431	4	9	1
	1	3	2	11	0	18	2	2	89	3	3	...			...			526	17	8	2
	6	7¼	3	0	0	16	8	0	69	16	9½	...			...			368	11	4¾	3
	19	11	13	3	8	39	7	2½	218	16	4	8	19	7	...			1,152	6	8½	4
	3	9¼	20	15	2	91	0	6½	452	1	5½	8	19	7	...			2,479	0	6¼	
	16	10½	1	2	8	28	3	11	21	15	1½	...			...			175	18	7	1
	5	9	0	9	0	31	6	8	18	11	0	...			...			206	12	5	2
	14	1½	7	14	11½	0	4	1	13	6	8	...			...			102	19	10	3

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amou Money Rec
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
4	Evie and Rendal - *	172 14 4	...	...	6 2 7	178 1
5	Firth - - -	100 19 5	...	...	...	100 1
6	Holm - - -	123 11 3½	...	...	15 1 6	138 1
7	Hoy and Græmsay -	...	...	28 12 0	...	28 1
8	Kirkwall - -	1,058 15 11	...	...	51 19 3	1,110 1
9	Lady - - -	360 9 3½	...	...	9 9 11	369 1
10	Orphir - - - *	126 15 10	...	...	...	126 1
11	Ronaldshay, South -	415 3 5	...	...	23 11 7	438 1
12	Rousay and Egilshay	...	...	118 14 11	...	118 1
13	St Andrews & Deerness - -	...	...	170 5 9½	0 10 0	170 1
14	Sandwick - -	...	...	50 0 9	0 3 0	50
15	Shapinshay - -	...	...	80 6 3	...	80
16	Stennis - - -	...	...	32 10 7	...	32 1
17	Stromness - -	406 9 11	...	...	31 4 11	437 1
18	Stronsay - -	401 13 10	...	...	9 14 4	411
19	Walls and Flotta -	...	...	118 0 1	...	118
20	Westray and Papa-Westray -	307 13 6	...	...	27 16 0	335
	Total	3,811 4 1	...	699 5 7	220 8 5	4,730 1
	SHETLAND.					
21	Bressay - - - *	193 14 3½	...	...	2 4 0	195 1
22	Delting - - *	367 2 0½	...	...	8 18 1	376
23	Dunrossness - -	611 16 0	...	...	...	611 1
24	Fetlar & North Yell	204 19 2	...	...	...	204 1
25	Lerwick - - -	1,254 5 10	...	...	28 8 0½	1,282 1
26	Nesting - - - *	405 18 5½	...	...	...	405 1
27	North Mavine - *	302 17 11	...	...	10 17 10	313 1
28	Sandsting - -	400 19 5	...	...	11 13 4	412 1
29	Tingwall - -	494 15 2	205 8 10	...	12 5 11	712
30	Unst - - - *	591 4 3	385 17 4	...	24 6 9	1,001
31	Walls - - - *	301 14 6	...	...	11 3 9	312 1
32	Yell - - -	297 0 0	...	...	...	297
	Total -	5,426 7 0½	591 6 2	...	109 17 8½	6,127 1
	Orkney and Shetland together -	9,237 11 1½	591 6 2	699 5 7	330 6 1½	10,858
	PEEBLES.					
1	Broughton - - *	199 13 0½	...	...	14 16 7	214
2	Drumelzier - -	24 16 9¾	...	...	...	24
3	Eddlestone - -	262 4 5	...	...	8 9 2	270
4	Innerleithen - - *	494 10 3	...	...	29 5 1	523
5	Kirkurd - - -	...	...	64 13 9	...	64
6	Linton, West - - *	482 5 4	...	...	25 12 3	507
7	Lyne and Megget -	...	...	38 14 10½	...	38
8	Manor - - -	52 10 10	...	...	...	52
9	Newlands - - *	287 12 7½	...	...	5 5 4	292
10	Peebles - - -	934 6 0	...	...	59 11 10	993
11	Skirling - - -	...	...	46 9 6	1 6 11	47
12	Stobo - - -	126 4 0	...	...	13 13 3	139
13	Traquair - -	210 5 6	...	...	65 5 2	275
14	Tweedsmuir - - *	...	...	35 2 8	...	35
	Total -	3,074 8 9¾	...	185 0 9½	223 5 7	3,482

EXPENDITURE.

f of Poor e Roll or istered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on security of Assessment.	Total Amount of Money Expended.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
3 6	2 3 0	21 12 1	25 10 8	...	...	207 9 3	4
8 10	...	4 2 0	16 4 2	0 15 0	...	83 10 0	5
8 7	8 1 4	12 3 6	21 15 7	...	...	165 9 0	6
0 0	...	...	3 15 0	...	...	19 15 0	7
13 10	19 3 4	138 14 1	130 13 9	8 0 8	...	1,195 5 8	8
15 5	0 10 6	33 8 7	18 16 0	14 1 0	...	273 11 6	9
0 10	1 4 8	4 19 3	16 5 2	...	1 5 0	130 14 11	10
16 8	10 16 9	32 0 10	44 10 4	...	...	440 4 7	11
13 3	1 0 0	15 18 9	16 1 8	...	...	106 13 8	12
15 0	0 2 6	1 19 9	11 13 8	...	...	173 10 11	13
11 8	0 17 10	...	6 18 0	...	...	51 7 6	14
4 9	13 4 8	5 0 0	4 0 0	0 8 0	...	75 17 5	15
19 8	3 12 0	...	3 19 7½	...	...	20 11 3½	16
9 8	12 17 11½	28 0 2	61 8 9½	0 7 2	...	504 3 9	17
10 2	3 1 6	45 4 0	35 17 9	...	...	389 13 5	18
14 0	0 5 0	...	25 11 6½	...	4 3 6½	117 14 1	19
10 4	0 18 0	61 4 5	35 5 2½	1 7 2	...	324 5 1½	20
12 11	87 5 8	464 2 1	531 19 8½	24 19 0	5 8 6½	4,765 7 11	
5 5	1 5 0	3 14 0	27 15 0½	0 2 7	...	223 2 0½	21
17 2	5 15 10	30 0 0	28 3 0½	8 18 7	...	359 14 7½	22
14 11	9 18 11	13 11 4	51 15 5	1 1 2	...	543 1 9	23
15 11	3 10 2	16 14 4	41 0 0	6 6 0	...	247 6 5	24
6 10	106 6 11	35 3 6	146 18 11½	6 2 2	...	1,246 18 4½	25
7 10	10 9 3½	10 0 10	54 9 2	0 11 4	...	405 18 5½	26
3 11	9 17 4	30 0 0	25 15 7½	...	...	297 16 10½	27
11 0	10 7 5	36 16 11	34 14 11	...	...	439 10 3	28
16 8	25 5 2	25 0 0	94 13 7	...	...	729 15 5	29
8 9	4 6 6	25 10 8	65 13 2	29 12 5	213 2 3	963 13 9	30
0 0	4 2 0	48 4 6	30 0 0	...	...	332 6 6	31
19 10	2 9 0	16 18 2	43 16 9	0 2 7	...	297 6 4	32
8 3	193 13 6½	291 14 3	644 15 8	52 16 10	213 2 3	6,086 10 9½	
1 2	280 19 2½	755 16 4	1,176 15 4½	77 15 10	218 10 9½	10,851 18 8½	
11 8	13 0 8	12 8 0	32 3 11	0 8 6	...	245 12 9	1
8 0	0 1 6	2 2 0	17 2 3½	...	...	31 13 9½	2
9 1	...	15 6 8	47 14 3	...	...	286 10 0	3
17 7	6 8 3	13 3 6	61 9 0½	...	...	496 18 4½	4
10 4	...	...	11 15 11	...	...	61 6 3	5
12 7½	1 5 11	21 15 1	69 2 5	...	...	471 16 0½	6
12 0	0 7 1	...	17 1 11	...	...	32 1 0	7
0 8	...	2 0 0	13 17 1½	...	...	52 17 9½	8
5 0½	0 3 1	2 6 10	55 9 8	...	...	286 4 7½	9
12 9	11 18 5	41 11 3	149 8 11	...	...	1,038 11 4	10
6 10	0 16 10	2 14 0	9 6 1	...	...	61 3 9	11
18 7	0 4 6	4 15 10	26 15 6	...	...	142 14 5	12
10 1	1 7 0	9 4 6	24 1 0½	...	...	219 2 7½	13
17 0	1 1 0	...	17 9 1	...	...	32 7 1	14
12 3	36 14 3	127 7 8	552 17 2	0 8 6	...	3,458 19 10	

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amou Money Rece
	PERTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1	Aberdalgie - -	66 10 10½	...	...	...	66 10
2	Aberfoyle - -	264 4 1	...	...	...	264 4
3	Abernethy - -	200 0 0	...	...	13 13 6	213 13
4	Abernyte - -	...	...	86 5 0	...	86 5
5	Alyth - - -	885 10 6	...	...	32 17 9	918 8
6	Auchterarder - -	635 4 1	...	...	48 11 8	683 15
7	Auchtergaven - -	866 14 6	...	...	25 18 8	892 13
8	Balquhidder - -	305 4 6½	...	...	3 15 10	309 0
9	Bendochy - -	197 18 3	...	...	...	197 18
10	Blackford - -	537 4 8	...	...	15 1 10	552 0
11	Blair-Athol - - *	981 11 2½	...	...	5 17 7	987 9
12	Blairgowrie - -	661 13 2	...	...	31 11 0	693 4
13	Callander - - *	613 6 1¼	...	...	20 0 5	633 6
14	Caputh - - - *	430 0 0	...	...	44 0 11	474 0
15	Cargill - - -	430 0 0	...	...	11 19 8½	441 19
16	Clunie - - -	118 14 7	...	...	0 18 4	119 12
17	Collace - - -	116 2 8	...	...	3 15 0	119 17
18	Comrie - - -	473 16 10	...	...	10 11 11	484 9
19	Coupar-Angus -	413 17 0	...	...	10 0 1	423 1
20	Crieff - - - *	1,223 5 9½	...	...	51 18 5	1,275 4
21	Culross - - -	145 9 5	...	...	86 7 5	231 1
22	Dowally - - - *	143 16 4	...	...	19 4 5	163 0
23	Dron - - -	78 0 11	...	...	...	78 0
24	Dull - - - *	947 4 0	...	...	16 8 5	963 12
25	Dunbarney - - *	267 8 1	...	...	10 9 8	277 1
26	Dunblane - -	753 2 9	...	...	46 6 1	799
27	Dunkeld - -	...	...	200 0 0	30 0 0	230
28	Dunkeld, Little - *	800 1 5	...	...	32 11 8	832 1
29	Dunning - -	362 15 9	...	...	218 17 5	581 1
30	Errol - - -	909 12 1	...	...	21 6 6	930 1
31	Forgandenny - -	159 8 0	...	...	8 4 3	167 1
32	Forteviot - -	171 10 4	...	...	2 9 4	173 1
33	Fortingall - - *	876 1 7	...	...	11 15 5	887 1
34	Fossaway - -	258 1 0	...	...	7 3 2	265
35	Fowlis-Easter -	69 14 1½	...	...	...	69 1
36	Fowlis-Wester -	421 2 7	...	...	6 15 2	427 1
37	Gask - -	60 11 2	...	...	...	60 1
38	Glendevon - -	...	...	14 1 4½	...	14
39	Inchture - - -	275 4 0	...	...	26 16 9	302
40	Kenmore - - *	882 13 2	...	...	64 19 8	947 1
41	Killin - - - *	511 2 8	...	...	42 16 4	553 1
42	Kilmadock - - *	707 10 7¾	...	...	82 16 7½	790
43	Kilspindie - -	175 13 6	...	...	...	175 1
44	Kincardine - -	431 5 4	...	...	50 12 10	481 1
45	Kinclaven - -	198 6 3½	...	...	...	198
46	Kinfauns - -	220 0 0	...	...	3 0 7	223
47	Kinloch - - -	50 0 0	...	...	...	50
48	Kinnaird - -	95 4 9	...	...	...	95
49	Kinnoul - - -	725 7 2	...	...	53 12 11	779
50	Kirkmichael - -	...	...	295 19 11¾	6 9 11	302
51	Lethendy - -	68 16 8½	...	...	...	68 1
52	Logierait - - *	1,036 4 2	...	...	21 15 9	1,057 1
53	Longforgan - -	478 8 7	...	...	7 15 5	486
54	Madderty - -	...	...	235 9 9	2 9 6	237 1
55	Meigle - - -	114 8 8	...	...	4 16 4	119
56	Methven - - *	570 7 6	...	...	13 14 4	584

EXPENDITURE.																								No.
'elief of Poor n the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on Security of Assessment.			Total Amount of Money Expended.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
51	18	10	0	15	2	2	5	4	12	8	3	...			...			67	7	7	1
203	9	11½	18	4	0	14	18	6	28	19	11	...			...			265	12	4½	2
190	12	7	1	6	0	18	0	0	81	7	5	...			...			291	6	0	3
65	3	0	...			4	12	0	4	10	0	...			...			74	5	0	4
820	0	1	19	11	0	26	0	0	85	6	7½	...			...			950	17	8½	5
559	15	6½	5	2	10	26	0	0	79	11	1½	12	11	2	...			683	0	8	6
708	14	8	23	10	8	52	15	4	76	0	11	3	3	0	...			864	4	7	7
217	12	1½	7	13	2	15	0	0	31	18	6	...			...			272	3	9½	8
109	2	11½	1	6	7	...			23	7	10	...			...			133	17	4½	9
408	10	9½	13	19	2	39	0	4	87	11	10½	0	2	6	...			549	4	8	10
807	7	10	2	3	3	23	7	5	92	16	8	0	6	10	...			926	2	0	11
642	14	10½	15	7	7½	35	6	2	134	0	5½	...			...			827	9	1½	12
406	0	8	18	8	7	15	15	0	89	19	11	...			...			530	4	2	13
360	10	8	30	10	4½	45	16	7	76	14	7½	...			...			513	12	3	14
375	3	5	5	5	6	19	1	0	31	19	2	...			...			431	9	1	15
153	0	8	...			...			25	13	3	...			...			178	13	11	16
82	4	3	...			5	17	6	14	14	6	...			...			102	16	3	17
399	12	10	17	6	11	26	0	0	67	1	4	9	17	10	...			519	18	11	18
398	4	1½	3	16	2	24	4	3	92	16	2½	...			...			519	0	9	19
953	10	4	9	18	1½	32	12	0	183	19	0½	2	3	4	...			1,182	2	10	20
139	17	5	7	7	1	15	0	0	40	7	8	9	5	10	...			211	18	0	21
71	4	11	1	3	6	7	0	0	32	18	7¼	...			...			112	7	0¼	22
64	19	9	...			...			15	16	3½	...			...			80	16	0½	23
656	15	2	5	14	0	41	7	3	148	15	8¼	31	9	3	...			884	1	4¼	24
186	1	3	8	11	6	10	0	0	32	12	9	...			...			237	5	6	25
674	12	5	80	16	9	33	6	4	94	16	2	0	10	0	...			884	1	8	26
178	14	0	5	9	0	10	0	0	15	10	0	...			...			209	13	0	27
651	17	3	4	1	8	40	7	5	104	1	7	...			...			800	7	11	28
341	19	7	7	8	2	17	0	0	75	14	2	...			...			442	1	11	29
773	18	10½	3	1	4½	24	19	6	123	9	8	5	9	0	...			930	18	5	30
141	17	4	0	3	0	8	1	0	18	12	0	...			...			168	13	4	31
58	14	4	0	10	6	5	0	0	28	17	3	...			...			93	2	1	32
690	9	6	2	15	6	41	8	9	158	14	10	...			...			893	8	7	33
225	0	1	6	8	6	14	8	0	38	5	9	...			...			284	2	4	34
56	10	6½	1	5	6	1	11	6	11	3	3½	...			...			70	10	10	35
430	11	7	5	9	2	14	17	8	64	7	0	...			...			515	5	5	36
52	5	0	0	9	9	0	12	6	21	11	5	...			...			74	18	8	37
10	13	2	0	8	8	1	7	0	2	16	2	...			...			15	5	0	38
244	4	6	2	5	4	6	0	9	33	13	7	...			...			286	4	2	39
505	8	2	2	9	0	23	0	1	117	15	4	...			...			648	12	7	40
311	12	9½	4	6	6	22	4	10	83	7	11¾	...			...			421	12	1¼	41
561	17	5	8	18	0	33	1	0	80	9	5½	1	16	3	...			686	2	1½	42
135	8	9	4	2	6	4	3	0	7	16	4	...			...			151	10	7	43
366	7	4	2	14	9	19	15	0	61	8	2½	...			...			450	5	3½	44
162	4	7	0	17	6	10	0	0	26	6	10	...			...			199	8	11	45
173	3	10	0	16	0	10	0	0	24	6	1½	2	14	9	...			211	0	8½	46
30	7	9½	4	0	0	...			11	11	1½	...			...			45	18	11	47
71	5	3	1	12	6	...			15	5	2	...			...			88	2	11	48
630	19	0	25	4	10	22	15	4	108	0	3	10	0	0	...			796	19	5	49
138	14	3½	14	13	4	19	16	6	42	11	10	...			...			215	15	11½	50
55	19	4	4	17	6	...			13	18	0½	...			...			74	14	10½	51
841	3	6	5	4	9	38	12	1	112	13	5	1	18	4	...			999	12	1	52
313	0	0	3	1	9	17	2	0	56	17	3	...			...			390	1	0	53
145	3	3	8	2	11	5	0	0	23	5	7	...			...			181	11	9	54
69	11	8	0	10	9	...			17	15	7	2	12	7	...			90	10	7	55
474	14	10½	6	18	5	28	4	2	54	14	3	2	15	6	...			567	7	2½	56

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receive
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
57	Moneydie - -	33 9 2	...	...	...	33 9
58	Monivaird - - *	328 12 1	...	...	...	328 12
59	Monzie - - -	300 3 3	...	...	6 19 0	307 2
60	Moulin - - - *	387 1 8	...	...	26 4 6	413 6
61	Muckhart - -	149 19 9	...	...	24 11 4	174 11
62	Muthill - - - *	764 12 3	...	...	178 3 8	942 15 1
63	Perth - - - *	6,347 0 0	...	...	68 1 11	6,415 1 1
64	Port-of-Monteith -	507 18 2½	...	...	36 14 2	544 12
65	Rattray - - -	345 4 1	...	...	138 2 1	483 6
66	Redgorton - -	837 14 9	...	...	7 7 11	845 2
67	Rhynd - - -	142 4 8½	...	...	1 11 4	143 16
68	Scone - - -	622 11 4	...	...	32 7 1	654 18
69	St Madoes - -	57 0 0	...	...	...	57 0
70	St Martins - -	...	...	280 0 0	9 0 4	289 0
71	Tibbermuir - -	226 16 4	...	...	...	226 16
72	Trinity-Gask - -	177 10 0	...	...	12 0 0	189 10
73	Tulliallan - -	587 0 0	106 0 0	...	40 0 3	733 0
74	Weem - - - *	255 5 3	...	...	3 15 3	259 0
	Total -	34,455 14 4½	106 0 0	1,111 16 1¼	1,815 7 4	37,488 17
	RENFREW.					
1	Abbey - - -	7,847 2 10	...	...	708 11 5	8,555 14
2	Cathcart - - -	1,074 16 7	...	...	19 4 9	1,094 1
3	Eaglesham - -	456 5 8	...	...	13 10 9	469 16
4	Eastwood - -	2,750 5 5	...	...	119 1 2	2,869 6
5	Erskine - - -	236 2 1	...	...	5 16 5	241 18
6	Greenock - -	11,590 13 3	...	...	977 7 9	12,568 1
7	Houston - - -	756 13 1	...	...	23 5 0	779 18
8	Inchinnan - -	327 1 0	...	...	2 12 3	329 13
9	Innerkip and Gourock	1,013 19 6	...	...	23 17 9	1,037 17
10	Kilbarchan - -	1,155 7 6	...	...	41 9 8	1,196 17
11	Kilmalcolm - -	429 6 8	...	...	6 14 1	436 0
12	Lochwinnoch - -	1,092 11 3	...	...	168 19 10¼	1,261 11
13	Mearns - - -	808 0 0	...	...	48 6 4	856 6
14	Neilston - - - *	2,750 0 0	...	...	177 14 11	2,927 14 1
15	Paisley - - - *	7,740 11 5	...	...	2,182 3 10	9,922 15
16	Port-Glasgow - -	2,821 9 0	...	...	133 18 11	2,955 7 1
17	Renfrew - - -	1,026 1 6¼	...	...	31 11 10	1,057 13
	Total -	43,876 6 9¼	...	...	4,684 6 8¼	48,560 13
	ROSS & CROMARTY.					
1	Alness - - -	585 16 9	...	...	45 12 8	631 9
2	Applecross - -	774 8 9	...	...	17 18 8	792 7
3	Avoch - - - *	495 8 7	...	...	8 13 5	504 2
4	Barvas - - - *	485 15 7	...	...	16 18 7	502 14
5	Contin - - - *	838 14 0	...	...	8 7 7	847 1
6	Cromarty - - *	987 8 5	430 9 3	...	10 17 11	1,428 15
7	Dingwall - - *	884 2 1	...	...	20 7 7	904 9
8	Edderton - -	448 10 5	...	...	9 14 1	458 4
9	Fearn - - -	556 0 9	28 18 1	...	9 13 2	594 12
10	Fodderty - -	833 15 3	...	...	11 6 11	845 2
11	Gairloch - - *	1,139 7 3	...	...	377 17 5	1,517 4
12	Glenshiel - - *	215 17 6	...	...	9 14 6	225 12
13	Killearnan - - *	765 17 6	...	...	7 17 0	773 14
14	Kilmuir-Easter -	485 3 2	...	...	7 11 4	492 14

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
37 5 2	...	...	7 0 0	...	...	44 5 2	57
169 10 11	13 4 10	12 8 11	25 9 9	3 17 8	...	224 12 1	58
282 2 6½	6 0 5½	15 6 4	43 13 7½	19 3 4	...	366 6 3½	59
370 12 11	12 4 1	37 5 2	93 3 7	...	...	513 5 9	60
137 18 6	6 4 1	5 7 0	20 14 8	...	...	170 4 3	61
713 11 3	24 9 3	47 4 0	116 3 2	...	...	901 7 8	62
443 7 1	110 3 6	178 8 0	938 16 8	43 12 6	...	5,714 7 9	63
330 1 6	1 5 0	18 18 0	58 19 1½	41 13 11	...	450 17 6½	64
237 11 11	43 9 7	19 11 6	69 3 5	...	...	369 16 5	65
565 13 6	17 19 3	18 2 7	60 15 6	13 14 9	...	676 5 7	66
123 12 11½	...	3 3 6	14 9 4	...	...	141 5 9½	67
593 19 10	4 14 0	18 0 0	48 4 1	...	...	664 17 11	68
48 14 0	0 2 8	3 3 0	10 15 3	...	...	62 14 11	69
214 5 7	0 0 10	8 1 9	22 3 2	...	...	244 11 4	70
178 9 9½	2 14 0	1 17 6	30 2 10	...	...	213 4 1½	71
152 15 0	...	...	25 4 5	...	...	177 19 5	72
625 15 10	9 5 9	23 16 0	54 12 4	...	...	713 9 11	73
212 15 10½	1 2 0½	7 13 6	32 18 10	...	...	254 10 3	74
7,989 2 10½	689 4 5	1,390 19 10	4,913 14 0¼	218 18 4	...	35,201 19 5¾	
906 16 8	223 9 6	330 13 3	1,081 15 4	14 7 6	...	7.557 2 3	1
974 14 6	82 6 2	38 6 5	229 9 0	0 10 4	...	1,325 6 5	2
397 11 9	43 19 11	21 4 0	50 16 11	...	...	513 12 7	3
375 7 4	104 1 0	87 2 3	371 11 2	9 9 0	...	2,947 10 9	4
162 6 10	6 2 0	17 16 6	21 9 1	...	...	207 14 5	5
453 7 1½	245 5 8	950 3 10	2,134 2 6	152 11 2	...	9,935 10 3½	6
663 10 2	18 4 0	51 11 0	100 18 11	13 19 9	...	848 3 10	7
271 1 1½	7 8 0	5 18 0	19 17 11	3 8 7	...	307 13 7½	8
797 11 1½	13 19 0	52 11 11	169 16 0½	...	...	1,033 18 1	9
984 16 1	47 17 0	69 6 6	201 2 8	117 0 0	...	1,420 2 3	10
294 4 11	5 12 6	29 18 1	72 7 1	...	...	402 2 7	11
951 0 8	12 8 0	40 3 0	128 5 4	...	...	1,131 17 0	12
778 4 8	30 12 2	24 0 0	92 9 10	...	...	925 6 8	13
303 14 6	39 17 6	95 3 6	302 19 0	0 19 0	...	2,742 13 6	14
180 4 9	175 11 4	372 11 2	1,189 19 2	27 5 8	...	7,945 12 1	15
547 14 6	121 18 5	160 11 2	335 8 1	11 7 2	...	3,176 19 4	16
828 1 0½	37 0 0	32 12 0	178 17 3½	2 10 1	...	1,079 0 5	17
2,870 7 9	1,215 12 2	2,379 12 7	6,681 5 4	353 8 3	...	43,500 6 1	
539 0 1	35 12 2	36 1 2	55 14 8	...	...	666 8 1	1
532 9 3½	4 10 0	135 0 0	84 7 9	...	...	756 7 0½	2
337 16 0	6 1 4	29 2 8	98 12 1	...	...	471 12 1	3
265 5 7	4 3 7½	51 0 0	94 16 0	...	...	415 5 2½	4
593 5 10	1 8 0	31 7 9	96 16 4	...	...	722 17 11	5
914 19 5½	35 6 0	49 1 7½	157 0 0	...	252 10 5	1,408 17 6	6
730 4 7	18 0 11	32 19 11	122 6 6	...	...	903 11 11	7
257 6 11	0 16 2	23 17 5	65 10 2	...	110 3 9	457 14 5	8
454 16 8	9 14 6	37 16 4	84 10 3	0 4 0	...	587 1 9	9
691 14 4	10 5 6	38 14 9	85 17 1	...	...	826 11 8	10
851 10 1½	7 4 0	93 0 2½	97 1 1	...	...	1,048 15 5	11
155 3 11	4 16 1	31 10 0	27 0 3	0 10 2	...	219 0 5	12
564 13 2	2 2 4	44 10 4	112 4 8	7 17 8	...	731 8 2	13
326 6 6	10 17 11	33 12 7	73 3 2	...	...	444 0 2	14

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receive
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
15	Kiltearn - - -	555 3 5	...	...	23 12 1	578 15
16	Kincardine - -	634 16 11	...	...	13 1 5	647 18
17	Kintail - - - *	576 11 1	...	...	12 3 10	588 14 1
18	Knockbain - - *	896 17 7	...	...	16 7 8	913 5
19	Lochalsh - - *	963 19 3	...	...	35 12 10	999 12
20	Lochbroom - - *	1,652 10 0	...	...	61 19 3	1,714 9
21	Lochcarron - -	505 0 3	...	...	14 0 4	519 0
22	Lochs - - - *	476 6 9	...	...	30 12 0	506 18
23	Logie-Easter - -	261 2 11	...	...	11 7 8	272 10
24	Nigg - - -	402 13 0	...	...	6 6 10	408 19 1
25	Resolis - - - *	490 0 0	...	...	10 15 11	500 15 1
26	Rosemarkie - - *	505 0 0	...	...	12 13 3	517 13
27	Rosskeen - -	1,286 7 4	...	...	80 6 4	1,366 13
28	Stornoway - -	1,050 9 8	...	...	26 3 7	1,076 13
29	Tain - - -	948 13 4	93 8 6	...	33 17 1	1,075 18 1
30	Tarbat - - -	532 0 6	...	...	12 8 10	544 9
31	Uig - - - *	514 12 9	...	...	17 19 3	532 12
32	Urquhart - - *	1,209 0 0	...	...	18 19 10	1,227 19 1
33	Urray - - - *	800 0 10	...	...	11 2 3	811 3
	Total -	23,757 11 7	552 15 10	...	1,012 1 1	25,322 8
	ROXBURGH.					
1	Ancrum - - -	269 12 0	...	...	65 6 6	334 18
2	Ashkirk - - - *	113 14 5	...	...	4 13 4	118 7
3	Bedrule - - -	58 18 0	...	...	...	58 18
4	Bowden - - -	342 9 11	...	...	14 12 2	357 2
5	Castleton - -	427 17 11	...	...	16 1 1	443 19
6	Cavers - - - *	500 15 10¾	...	...	14 9 1	515 4 1
7	Crailing - - -	98 7 6	...	...	...	98 7
8	Eckford - - -	178 2 6	...	...	1 19 0	180 1
9	Ednam - - - *	191 11 7	...	...	2 12 4	194 3 1
10	Hawick - - - *	2,475 3 4½	...	...	25 9 7	2,500 12 1
11	Hopekirk - - *	80 13 1	...	...	4 5 6	84 18
12	Hownam - -	56 0 7¼	...	...	...	56 0
13	Jedburgh - -	1,561 3 11	...	...	20 19 7	1,582 3
14	Kelso - - - *	1,596 18 4	...	...	53 1 5	1,649 19
15	Kirktown - - *	67 4 7	...	...	6 12 3	73 16 1
16	Lilliesleaf - - *	130 11 2¼	...	...	3 11 7½	134 2
17	Linton - - -	162 13 1	...	...	...	162 13
18	Mackerston - -	139 13 9	...	...	8 0 0	147 13
19	Maxton - - -	135 9 0	...	...	2 4 6	137 13
20	Melrose - - - *	2,337 5 9	...	...	81 5 7	2,418 11
21	Minto - - - *	133 9 4	...	...	1 16 7	135 5 1
22	Morebattle - -	215 14 6	...	...	17 9 2	233 3
23	Oxnam - - -	112 13 2½	...	...	...	112 13
24	Roberton - - *	154 3 2	...	...	...	154 3
25	Roxburgh - -	372 0 8	...	...	3 17 6	375 18
26	St Boswells - -	213 8 1	...	...	17 18 11½	231 7
27	Smailholm - -	67 8 6	...	...	0 9 6	67 18
28	Southdean - - *	120 14 5½	...	...	4 13 5	125 7 1
29	Sprouston - -	380 10 2	...	...	5 18 9	386 8
30	Stitchell - - -	58 3 2	...	...	...	58 3
31	Wilton - - - *	620 13 11¾	...	...	49 6 1	670 0
32	Yetholm - - - *	279 10 8	...	...	47 6 3¾	326 16
	Total -	13,652 16 3½	...	...	473 19 9¾	14,126 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on Security of Assessment.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
475	4	0	12	12	6	32	8	0	69	15	8	...			...			590	0	2	15
524	19	7	7	16	0	51	12	4	93	15	11	...			...			678	3	10	16
410	19	10	3	8	5	58	4	6	80	2	2	1	3	4	...			553	18	3	17
635	10	5½	9	18	0	58	5	6	137	17	8	2	8	6	...			844	0	1½	18
631	14	6	8	5	9	112	15	6	66	0	2	0	5	5	...			819	1	4	19
1,247	12	0½	10	8	2	116	1	6	293	15	4½	0	8	0	...			1,668	5	1	20
306	19	11½	0	12	6	125	0	0	49	19	2½	...			...			482	11	8	21
353	0	1½	12	1	5½	31	11	9	103	14	5	...			...			500	7	9	22
197	3	5	4	12	0	18	3	4	49	0	10½	...			...			268	19	7½	23
317	4	4	6	4	0	24	19	5	67	6	0	...			...			415	13	9	24
315	12	2	1	14	7	32	7	4	91	0	1	...			...			440	14	2	25
351	12	10	3	18	0	28	0	5	100	14	2	...			...			484	5	5	26
1,198	4	6	47	0	4	68	16	2	159	2	6	0	6	10	...			1,473	10	4	27
838	0	8½	64	2	7	70	0	0	126	16	5	18	19	4	...			1,117	19	0½	28
808	13	7	10	19	4	38	17	9	164	2	10	7	11	1	70	0	10	1,100	5	5	29
425	1	6	10	12	2	40	17	7	83	0	0	...			...			559	11	3	30
291	3	10½	4	15	5½	...			103	19	11½	1	9	10	...			401	9	1½	31
857	18	2½	21	3	0	58	9	8	174	2	8	0	2	6	...			1,111	16	0½	32
746	10	8	4	4	0	25	17	7	80	15	2	...			...			857	7	5	33
18,147	18	9	395	6	10½	1,660	3	1	3,360	1	2	41	6	8	432	15	0	24,037	11	6½	
307	6	10	7	17	0	17	10	5	56	18	11	7	0	0	...			396	13	2	1
63	10	4	...			5	13	6	28	18	1½	4	2	6	...			102	4	5½	2
38	19	5	...			...			20	0	5½	...			...			58	19	10½	3
194	13	4½	1	0	10½	10	0	0	29	9	3	3	7	1	...			238	10	7	4
324	15	10½	25	8	0	32	6	6	78	7	7	...			...			460	17	11½	5
334	16	6	8	1	4	25	2	11	68	13	3	...			...			436	14	0	6
27	14	6	0	5	0	3	18	0	24	6	1	...			...			56	3	7	7
136	1	0	5	4	5	2	12	1	40	16	2	...			...			184	13	8	8
142	7	11	5	1	6	10	18	6	19	10	2	...			...			177	18	1	9
1,477	12	5	48	10	10	76	11	4½	378	13	6	9	4	0	...			1,990	12	1½	10
48	3	6	0	1	4	8	12	0	21	8	7	...			...			78	5	5	11
48	11	10½	0	1	0	1	10	0	15	7	4½	...			...			65	10	3	12
1,153	9	2	30	8	9½	83	19	2	330	1	7½	9	10	0	...			1,607	8	9	13
1,094	11	2½	27	16	8½	65	3	8	291	19	0	...			...			1,479	10	7	14
40	4	3½	10	11	6	1	6	0½	20	0	3	...			...			72	2	1	15
135	1	9½	1	5	1	10	8	6	25	8	3	...			...			172	3	7½	16
94	13	8	0	4	0	4	14	6	22	8	2	...			...			122	0	4	17
134	7	3	1	0	0	7	5	1	15	3	9½	...			...			157	16	1½	18
56	6	0	2	10	0	10	11	6	28	2	10	...			...			97	10	4	19
1,544	10	1½	15	3	2	61	6	9	274	19	1	...			...			1,895	19	1½	20
106	14	2	...			6	4	0	21	13	1	...			...			134	11	3	21
116	7	6	1	1	11	9	1	5	33	17	1½	...			...			160	7	11½	22
75	8	1	...			6	8	6	21	13	4	0	15	0	...			104	4	11	23
128	1	7	4	16	10	0	12	0	21	6	2½	...			...			154	16	7½	24
247	10	7	29	1	9	12	5	7	26	12	0	...			...			315	9	11	25
229	12	8	0	12	4	5	13	0	31	3	7	...			...			267	1	7	26
47	15	4	0	4	1	0	10	10	18	10	4	0	15	9	...			67	16	4	27
115	9	9	4	1	8	8	10	4	20	12	4	...			...			148	14	1	28
326	0	3½	12	15	1	15	15	3	33	7	10½	0	4	0	...			388	2	6	29
26	19	0	0	2	0	2	1	6	15	3	4	...			...			44	5	10	30
426	16	0½	35	15	9	18	12	5½	108	3	3	18	18	5	...			608	5	11	31
221	14	6	3	12	2	26	7	0	70	7	1½	...			...			322	0	9½	32
9,466	6	6½	282	14	1½	551	12	4½	2,213	2	0½	53	16	9	...			12,567	11	10	

No.	County and Parish.	RECEIPT. From Assessment.	From Loans raised on the Security of the Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount Money Receive
	SELKIRK.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1	Ettrick - - -	224 4 10½	...	...	2 12 5	226 17
2	Galashiels - - *	1,211 3 6½	...	...	17 10 3½	1,228 13 1
3	Kirkhope - - *	147 7 5½	...	...	2 18 1	150 5
4	Selkirk - - - *	616 3 5½	...	...	50 3 3	666 6
5	Yarrow - - - *	233 5 10½	...	...	3 0 7	236 6
	Total -	2,432 5 2½	...	...	76 4 7½	2,508 9 1
	STIRLING.					
1	Airth - - -	414 19 10½	...	...	25 14 8	440 14
2	Alva - - -	420 18 4½	...	...	23 6 11	444 5
3	Baldernock - -	86 17 1	...	...	37 15 9	124 12 1
4	Balfron - - -	487 1 6¼	...	...	8 6 2	495 7
5	Bothkennar - -	407 16 4	...	...	3 4 0	411 0
6	Buchanan - - *	144 17 9	...	...	9 3 5	154 1
7	Campsie - -	1,175 8 7½	...	...	76 16 4	1,252 4 1
8	Denny - - -	1,060 19 4½	...	...	138 10 6	1,199 9 1
9	Drymen - - - *	225 9 11	...	...	15 14 1	241 4
10	Dunipace - -	237 0 0	...	...	6 3 3	243 3
11	Falkirk - - - *	3,260 14 3½	...	...	312 14 2	3,573 8
12	Fintry - - -	213 0 10	...	...	16 1 9	229 2
13	Gargunnock - -	185 11 4½	...	...	17 0 1	202 11
14	Killearn - - -	...	...	142 13 4	29 14 11½	172 8
15	Kilsyth - - - *	1,549 9 9	...	...	21 9 10	1,570 19
16	Kippen - - - *	599 0 7½	...	...	28 10 1	627 10
17	Larbert - - -	1,239 11 10	...	...	15 9 7	1,255 1
18	Lecropt - - -	...	...	125 12 2½	4 8 1	130 0
19	Muiravonside - -	422 17 2	...	...	36 16 4	459 13
20	Polmont - - -	682 13 0	...	...	23 12 5	706 5
21	St Ninians - -	2,068 1 0	...	...	162 8 3	2,230 9
22	Slamannan - -	413 7 4	...	...	3 18 6	417 5 1
23	Stirling - - - *	2,543 12 6½	...	...	104 8 10	2,648 1
24	Strathblane - -	200 0 0	...	...	3 15 5	203 15
	Total -	18,039 8 7¼	...	268 5 6½	1,125 3 4½	19,432 17
	SUTHERLAND.					
1	Assynt - - -	664 8 0	...	...	19 5 4	683 13
2	Clyne - - - *	478 6 0	...	...	9 15 6	488 1
3	Creich - - - *	802 12 0	...	...	11 9 3	814 1
4	Dornoch - - -	590 9 2	...	...	11 7 10	601 17
5	Duirness - - -	350 17 8	...	...	7 1 9	357 19
6	Eddrachillis - -	354 16 0	...	...	9 5 6	364 1
7	Farr - - - *	609 16 2	...	...	14 6 5	624 2
8	Golspie - - - *	347 17 10	...	...	5 8 9	353 6
9	Kildonan - - *	680 9 7	...	...	10 10 3	690 19 1
10	Lairg - - - *	128 15 0	...	...	21 2 5	149 17
11	Loth - - - *	293 4 1	...	...	4 5 6	297 9
12	Rogart - - - *	243 5 8½	...	...	8 13 9	251 19
13	Tongue - - - *	661 19 8	...	...	10 11 3	672 10 1
	Total -	6,206 16 10½	...	...	143 3 6	6,350 0

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Money borrowed on Security of Assessment.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
177	5	7	1	3	0	12	9	4	18	17	10½	25	4	3	...			235	0	0½	1
896	11	11	29	10	1	44	1	10	189	13	2½	1	7	5	...			1,161	4	5½	2
99	8	3	2	9	9	10	12	0	25	14	5	...			...			138	4	5	3
458	15	0	18	10	7	37	6	10	201	8	3	...			0	13	8	716	14	4	4
150	14	8	13	1	0	10	10	0	49	17	11	1	12	6	...			225	16	1	5
1,782	15	5	64	14	5	115	0	0	485	11	8	28	4	2	0	13	8	2,476	19	4	
349	8	2½	4	5	0	20	0	0	45	4	8	...			...			418	17	10½	1
462	10	3	1	9	0	27	13	5	52	14	11	...			...			544	7	7	2
48	16	0½	19	3	0	8	7	6	30	3	4½	...			...			106	9	11	3
353	1	8	14	7	2	25	0	0	55	7	3	...			...			447	16	1	4
325	14	1	5	3	0	10	0	0	48	8	3	0	10	6	...			389	15	10	5
87	2	0	...			14	11	8	44	15	8½	...			...			146	9	4½	6
1,273	2	8	49	17	11½	48	15	7	224	15	7	1	15	0	...			1,598	6	9½	7
892	2	2	46	17	2	38	11	4	122	4	2	1	1	0	...			1,100	15	10	8
225	11	7	4	19	6	14	11	8	43	1	10	...			...			288	4	7	9
277	18	6	5	11	2	12	6	6	36	12	8½	...			...			332	8	10½	10
2,784	18	0	80	6	8	111	7	2	577	19	0	20	3	8	...			3,574	14	6	11
168	14	9	4	18	6	12	0	0	38	8	8	...			...			224	1	11	12
153	17	3	...			8	0	0	26	4	3½	...			...			188	1	6½	13
133	2	5½	5	9	0	...			22	2	9	...			...			160	14	2½	14
1,212	7	5	73	10	2	71	5	0	219	9	4	35	17	1	...			1,612	9	0	15
410	8	9½	1	19	10	15	1	3	102	6	1	0	16	10	...			530	12	9½	16
1,050	4	4	5	2	4	30	9	7	109	1	9	2	17	8	151	4	9	1,349	0	5	17
79	19	8	0	4	2	11	18	4	21	5	4	...			...			113	7	6	18
334	4	5	14	3	6	26	1	0	95	3	7	...			...			469	12	6	19
659	18	4½	24	7	11	42	14	5	110	16	0	0	15	3	...			838	11	11½	20
1,852	9	0	22	2	2	76	12	0	265	6	0	5	2	5	...			2,221	11	7	21
316	2	3	20	18	8	10	0	0	55	19	2	...			...			403	0	1	22
2,374	5	6½	96	15	5	79	15	6	373	19	0	2	19	4	...			2,927	14	9½	23
143	15	8	5	18	2	15	0	0	40	12	2	1	1	0	...			206	7	0	24
4,969	15	1	507	9	5½	730	1	11	2,762	1	6½	72	19	9	151	4	9	19,193	12	6	
450	1	5	3	18	5	110	0	0	94	5	2	...			...			658	5	0	1
361	15	0	1	14	6	34	17	0	63	16	3	...			...			462	2	9	2
616	9	9	10	5	6	40	1	0	109	11	11	...			...			776	8	2	3
471	17	2	4	5	0	30	16	7	90	3	5	...			...			597	2	2	4
222	10	9	15	9	8	41	7	6	78	13	10	...			...			358	1	9	5
234	15	0	3	5	1	41	17	6	71	1	0	...			...			350	18	7	6
493	14	3	5	8	6	57	18	4	79	4	5½	0	4	0	...			636	9	6½	7
248	8	8	0	19	6	21	14	11	52	10	6	...			...			323	13	7	8
389	7	1	0	14	5	49	1	7	97	13	1	89	8	3	...			626	4	5	9
205	15	0	1	15	9	37	0	10	49	14	5	0	17	11	...			295	3	11	10
229	5	3	...			15	0	0	35	11	11	...			...			279	17	2	11
142	8	1	3	13	10	26	5	11	63	0	2	2	2	6	...			237	10	6	12
405	0	8	2	14	0	55	0	0	74	16	9	95	14	0	...			633	5	5	13
4,471	8	1	54	4	2	561	1	2	960	2	10½	188	6	8	...			6,235	2	11½	

No.	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Loans raised on the Security of the Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount Money Receive £ s.
	WIGTOWN.					
1	Glasserton - - *	370 0 0	...	...	...	370 0
2	Inch - - - *	838 7 1	...	...	14 17 7	853 4
3	Kirkcolm - - *	779 4 1½	...	...	8 4 5	787 8
4	Kirkinner - -	540 0 0	...	...	10 4 1	550 4
5	Kirkmaiden - - *	1,062 10 0	...	...	31 17 3	1,094 7
6	Kirkowan - - *	434 16 2½	...	...	10 9 11	445 6
7	Leswalt - - - *	647 9 8½	...	...	22 8 0	669 17
8	Luce, New - - *	301 5 11½	...	...	5 13 11	306 19 1
9	Luce, Old - - *	738 0 5	...	...	11 0 4	749 0
10	Mochrum - - *	610 0 0	...	...	16 2 7	626 2
11	Penninghame - - *	900 0 0	...	...	15 10 10	915 10 1
12	Portpatrick - - *	609 3 0	...	...	11 3 4	619 6
13	Sorby - - -	541 16 10½	...	...	...	541 16 1
14	Stoneykirk - - *	1,490 0 0	150 0 0	...	14 15 6	1,654 15
15	Stranraer - - *	808 6 6½	124 6 0	...	23 10 0	956 2
16	Whithorn - -	754 0 4	...	...	10 18 4	764 18
17	Wigtown - - *	712 10 10½	...	...	27 18 7	740 9
	Total -	12,136 11 1½	274 6 0	...	234 14 8	12,645 11

SUMMARY OF GENERAL ABSTRA

1	Aberdeen - -	56,500 17 8¾	12 6 0¼	980 7 6	3,126 6 6½	60,619 17
2	Argyll - - -	26,354 5 7¼	239 10 8	968 4 0¼	962 15 11	28,524 16
3	Ayr - - -	38,987 0 0	...	2,538 5 4½	2,774 19 2½	44,300 4
4	Banff - - -	17,943 18 6¾	...	...	710 10 9¼	18,654 9
5	Berwick - -	11,918 2 11	...	...	1,228 10 9½	13,146 13
6	Bute - - -	3,945 8 4½	...	...	134 2 11	4,079 11
7	Caithness - -	13,379 2 7½	...	255 17 9	272 14 11½	13,907 15
8	Clackmannan -	4,657 15 2	...	...	118 19 11	4,776 15
9	Dumbarton - -	12,941 8 3½	...	...	939 9 3	13,880 17
10	Dumfries - -	19,054 14 11½	378 17 3	...	841 5 6¾	20,274 17
11	Edinburgh - -	91,302 2 2	...	...	4,662 16 10¾	95,964 19
12	Elgin - - -	12,626 9 3	...	...	482 1 11	13,108 11
13	Fife - - -	29,763 6 11½	116 0 5	827 11 2	3,360 15 7½	34,067 14
14	Forfar - - -	39,732 1 3	50 0 0	2,358 10 10	3,010 6 4	45,150 18
15	Haddington - -	12,238 10 1½	...	...	666 12 7½	12,905 2
16	Inverness - -	26,879 18 5½	159 0 0	...	1,548 5 7	28,587 4
17	Kincardine - -	9,249 5 2¾	...	172 10 9½	531 12 5	9,953 8
18	Kinross - - -	1,368 14 0	...	97 12 6	177 19 8½	1,644 6
19	Kirkcudbright -	12,861 3 3	136 1 8	...	568 11 8½	13,565 16
20	Lanark - - -	172,635 1 8½	...	264 6 9	7,024 14 1	179,924 2
21	Linlithgow - -	9,020 16 11½	...	...	503 17 8	9,524 14
22	Nairn - - -	2,471 18 2	...	...	133 8 10	2,605 7
23	Orkney and Shetland	9,237 11 1½	591 6 2	699 5 7	330 6 1½	10,858 9
24	Peebles - - -	3,074 8 9¾	...	185 0 9½	223 5 7	3,482 15
25	Perth - - -	34,455 14 4½	106 0 0	1,111 16 1¼	1,815 7 4	37,488 17
26	Renfrew - -	43,876 6 9¾	...	...	4,684 6 8¼	48,560 13
27	Ross - - -	23,757 11 7	552 15 10	...	1,012 1 1	25,322 8
28	Roxburgh - -	13,652 16 3½	...	...	473 19 9¾	14,126 16
29	Selkirk - - -	2,432 5 2½	...	...	76 4 7½	2,508 9
30	Stirling - - -	18,039 8 7¼	...	268 5 6½	1,125 3 4½	19,432 17
31	Sutherland - -	6,206 16 10½	...	...	143 3 6	6,350 0
32	Wigtown - -	12,136 11 1½	274 6 0	...	234 14 8	12,645 11
	Total -	792,701 12 6	2,616 4 0¼	10,727 14 8½	43,899 12 0¼	849,945 3

EXPENDITURE.

lief of Poor the Roll or Registered	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Money borrowed on Security of Assessment.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
03 7 3	0 12 6	18 2 3	46 4 0½	...	...	368 6 0½	1
02 2 10½	31 13 0	36 6 2	86 11 6½	...	...	756 13 7	2
97 3 0½	8 13 6	37 5 0	120 11 5½	8 14 11	...	772 7 11	3
25 6 5	25 9 1½	23 6 8	52 19 2½	...	...	527 1 5	4
23 8 11½	12 11 6	75 0 0	102 12 9½	11 10 3	119 1 3½	1,244 4 9½	5
84 8 10½	1 18 6	40 0 0	60 6 2	...	...	386 13 6½	6
44 18 4½	12 16 0	32 3 0	66 19 7½	183 5 4	...	1,140 2 4	7
52 13 4	8 8 7	14 10 0	40 11 3½	...	...	316 3 2½	8
26 7 7	20 6 6	39 5 0	100 8 3½	...	...	686 7 4½	9
66 5 3	32 9 10	40 0 0	69 17 0	2 13 5	...	711 5 6	10
48 3 1	7 16 11	42 9 0	104 11 6	...	...	903 0 6	11
80 8 4	27 7 3	65 12 6	73 19 1	...	...	647 7 2	12
46 14 2	10 9 0	5 17 7	62 13 7	1 1 0	...	526 15 4	13
11 3 0	4 4 9	80 6 10	136 19 8	...	...	1,632 14 3	14
31 10 9	58 15 8½	52 18 11	129 5 3	...	99 5 2	971 15 9½	15
18 19 6½	32 8 6	21 16 8	76 14 9½	...	...	849 19 6	16
97 7 10	34 4 1	33 1 6	79 18 8½	0 5 2	...	644 17 3½	17
1260 8 8	330 5 3	658 1 1	1,411 4 0	207 10 1	218 6 5½	13,085 15 6½	

RECEIPT AND EXPENDITURE.

.553 12 4½	949 16 11½	1,958 13 4	6,633 5 5	448 10 0½	190 11 2	59,734 9 3½	1
.521 0 2	295 4 7¾	1,667 17 7	4.698 0 3¼	113 15 9	251 5 8	26,547 4 1	2
,740 14 4½	945 6 7¼	1,949 14 11	6,267 12 3	77 17 6½	27 14 5	44,009 0 1¼	3
.446 0 5	282 3 9	608 11 0½	1,544 11 3¾	833 0 5	...	18,714 6 11¼	4
.326 15 9½	252 6 1	515 4 3½	1,255 9 9½	113 13 3	8 0 5	11,471 9 7½	5
.698 18 0	81 18 5	159 8 0	332 16 0	14 7 7	...	4,287 8 0	6
,706 8 8½	116 13 6½	611 11 0½	1,455 5 0	10 17 9	...	11,900 16 0½	7
,694 16 5½	60 18 7	167 16 2½	577 8 0½	9 19 2	...	4,510 18 5½	8
,367 6 4½	390 14 4½	529 15 2	2,117 5 10½	80 12 9	...	13,485 14 6¾	9
,732 17 0¾	657 15 11½	1,005 8 8½	2,687 12 3	130 8 10	180 11 8	20,394 14 5¾	10
.640 18 0	1,655 3 3	2,830 11 10	13,120 2 8	711 12 5	...	84,958 8 2	11
,581 4 6½	321 9 10	439 1 11	1,539 17 4¼	57 12 1	...	11,939 5 8¾	12
.380 16 8¾	380 10 10	1,299 15 0¾	3,935 5 9	144 14 9	162 3 9	32,303 6 10½	13
.828 15 7½	733 6 5	1,780 7 1	6,598 7 5	168 17 6	81 18 8	47,191 12 8½	14
,869 3 3¼	192 8 5	411 19 10	1,661 0 2½	80 4 3	15 0 0	12,169 15 11¾	15
,908 4 7½	524 0 4½	1,799 0 1½	3,188 18 8	134 4 1	65 15 0	27,620 2 10½	16
,476 17 11¾	179 15 3½	379 17 7	1,523 12 3½	18 3 10	...	9,578 6 11¼	17
.296 2 0	11 19 4	56 4 11	171 3 2½	...	...	1,535 9 5½	18
,298 2 10¾	296 7 3½	784 18 7½	1,552 19 0½	211 13 3	0 3 5	13,144 4 6¼	19
4.955 6 5	6,288 12 9¾	6,497 3 5	29,600 9 8¾	978 0 10	3 2 9	168322 15 11½	20
.149 11 11	125 16 6½	296 19 10½	1,371 10 9½	72 3 8	157 4 0	9,173 6 9½	21
.906 3 9¼	20 15 2	91 0 6½	452 1 5½	8 19 7	...	2,479 0 6¼	22
342 1 2	280 19 2½	755 16 4	1,176 15 4½	77 15 10	218 10 9½	10,851 18 8½	23
,741 12 3	36 14 3	127 7 8	552 17 2	0 8 6	...	3,458 19 10	24
,989 2 10½	689 4 5	1,390 19 10	4,913 14 0¼	218 18 4	...	35,201 19 5¾	25
.870 7 9	1,215 12 2	2,379 12 7	6.681 5 4	353 8 3	...	43,500 6 1	26
,147 18 9	395 6 10½	1,660 3 1	3,360 1 2	41 6 8	432 15 0	24,037 11 6½	27
,466 6 6½	282 14 1½	551 12 4½	2,213 2 0½	53 16 9	...	12,567 11 10	28
,782 15 5	64 14 5	115 0 0	485 11 8	28 4 2	0 13 8	2,476 19 4	29
,969 15 1	507 9 5½	730 1 11	2,762 1 6½	72 19 9	151 4 9	19,193 12 6	30
,471. 8 1	54 4 2	561. 1 2	960 2 10½	188 6 8	...	6,235 2 11½	31
,260 8 8	330 5 3	658 1 1	1,411 4 0	207 10 1	218 6 5½	13,085 15 6½	32
9,061 14 1	18,620 8 9¾	34,770 17 1	116,801 9 11¾	5 662 4 4	2,165 1 7	797081 15 11¼	

APPENDIX (B.)—No. 5.

ADDITIONAL EXPENDITURE by PARISHES on account of BUILDINGS being Authorized POORHOUSES, and BUILDINGS not being Authorized POORHOUSES, during the Year ended 14th May 1875, but not included in the preceding General Abstract of Ordinary Expenditure on the Relief and Management of the Poor.

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.
2	Aberdour	29 7 7	...	29 7 7
4	Alford	...	4 2 0	4 2 0
6	Auchterless	...	3 3 3	3 3 3
10	Cairney	...	11 9 0	11 9 0
11	Chapel-of-Garioch	...	4 5 8	4 5 8
12	Clatt	...	0 13 5½	0 13 5½
13	Cluny	...	3 12 0	3 12 0
15	Crathie and Braemar	...	18 6 8	18 6 8
17	Cruden	15 1 7	...	15 1 7
18	Culsamond	...	0 18 1	0 18 1
20	Deer, New	...	53 6 8½	53 6 8½
21	Deer, Old	...	8 3 0	8 3 0
22	Drumblade	...	1 12 0	1 12 0
26	Ellon	...	14 12 7	14 12 7
28	Forgue	...	1 13 8	1 13 8
30	Fraserburgh	58 19 6	...	58 19 6
31	Fyvie	18 12 0	20 1 10	38 13 10
32	Gartly	...	4 11 8½	4 11 8½
37	Insch	...	0 17 2½	0 17 2½
38	Inverurie	...	57 0 7	57 0 7
41	Kemnay	...	3 18 9	3 18 9
44	King-Edward	23 11 2	11 14 3½	35 5 5½
45	Kinnellar	...	0 16 0	0 16 0
46	Kinnethmont	...	1 15 6	1 15 6
47	Kintore	...	2 6 6	2 6 6
49	Leslie	...	0 6 8½	0 6 8½
53	Lonmay	...	2 14 6	2 14 6
55	Machar, New	...	1 4 8	1 4 8
56	Machar, Old	369 10 8	...	369 10 8
57	Meldrum	...	3 2 2½	3 2 2½
58	Methlic	...	0 4 0	0 4 0
60	Monquhitter	...	1 2 3	1 2 3
63	Oyne	...	1 18 5	1 18 5
67	Premnay	...	0 10 0	0 10 0
70	Rhynie	...	0 2 9	0 2 9
72	Slains	13 10 0	0 15 0	14 5 0
73	Strathdon	...	3 3 0	3 3 0
75	Tarland and Migvie	...	0 9 0	0 9 0
76	Tarves	...	2 1 0	2 1 0
77	Tough	...	0 6 0	0 6 0
79	Tullynessle	...	10 16 2½	10 16 2½
80	Turriff	73 2 6	...	73 2 6

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
81	Tyrie - - -	20 17 8	...	20 17 8
82	Udny - - -	...	4 14 6	4 14 6
	Total - -	622 12 8	262 10 8	885 3 4
	ARGYLL.			
1	Ardchattan and Muckairn -	30 16 0	...	30 16 0
2	Ardnamurchan - -	49 12 0	37 12 8	87 4 8
3	Campbeltown - -	271 3 5	...	271 3 5
4	Coll - - - -	20 6 10	1 10 0	21 16 10
7	Dunoon and Kilmun -	...	5 16 10	5 16 10
9	Glassary - - -	135 19 8	...	135 19 8
10	Glenorchy and Inishail -	16 8 0	...	16 8 0
14	Kilarrow - - -	104 19 1	...	104 19 1
15	Kilbrandon - - -	103 6 10	...	103 6 10
16	Kilcalmonell and Kilberry -	54 7 10	6 19 0	61 6 10
17	Kilchoman - - -	78 14 6	...	78 14 6
18	Kilchrennan and Dalavich -	20 10 10	...	20 10 10
19	Kildalton - - -	68 4 6	...	68 4 6
21	Kilfinichen - - -	183 0 0	...	183 0 0
23	Kilmartin - - -	26 12 8½	...	26 12 8½
25	Kilmore and Kilbride -	96 5 0	...	96 5 0
26	Kilninian and Kilmore -	80 18 9	...	80 18 9
28	Knapdale, North - -	67 19 10	0 5 0	68 4 10
29	Knapdale, South - -	40 15 10	...	40 15 10
30	Lismore and Appin - -	20 10 10	46 3 5	66 14 3
32	Morven - - -	81 5 0½	...	81 5 0½
37	Torosay - - -	75 8 4	...	75 8 4
38	Tyree - - -	119 2 7	23 10 0	142 12 7
	Total - -	1,746 8 5	121 16 11	1,868 5 4
	AYR.			
2	Auchinleck - - -	18 8 0	1 14 3½	20 2 3½
3	Ayr - - - -	132 0 0	...	132 0 0
4	Ballantrae - - -	...	3 9 2	3 9 2
7	Colmonell - - -	9 0 0	1 6 11	10 6 11
8	Coylton - - -	16 10 0	...	16 10 0
10	Cumnock, New - -	16 10 0	...	16 10 0
11	Cumnock, Old - -	19 5 0	36 7 0½	55 12 0½
12	Dailly - - -	...	7 10 0	7 10 0
13	Dalmellington - -	19 5 0	...	19 5 0
14	Dalry - - -	...	32 3 7	32 3 7
17	Dundonald - - -	...	13 4 1	13 4 1
19	Fenwick - - -	...	2 9 4	2 9 4
23	Kilbirnie - - -	...	15 13 5½	15 13 5½
25	Kilmarnock - - -	447 5 3	...	447 5 3
28	Kirkmichael - -	27 6 5	...	27 6 5
29	Kirkoswald - - -	11 9 0	0 5 9	11 14 9
32	Mauchline - - -	11 0 0	...	11 0 0
33	Maybole - - -	86 9 10	...	86 9 10
35	Muirkirk - - -	33 0 0	...	33 0 0
36	Newton-upon-Ayr - -	33 0 0	...	33 0 0
37	Ochiltree - - -	11 0 0	...	11 0 0
39	St Quivox - - -	77 0 0	4 5 9½	81 5 9½
40	Sorn - - -	27 10 0	..	27 10 0
	Total - -	995 18 6	18 9 5	1,114 7 11

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
	BANFF.	£ s. d.	£ s. d.	£ s. d.
4	Boharm - - -	31 3 4	...	31 3 4
8	Cullen - - -	...	2 6 7	2 6 7
11	Forglen - - -	9 2 6	...	9 2 6
12	Gamrie and Macduff -	...	5 0 0	5 0 0
14	Inveravon - - -	...	4 10 4	4 10 4
15	Inverkeithny - -	...	2 5 3	2 5 3
21	Rathven - - -	...	59 19 0	59 19 0
	Total - -	40 5 10	74 1 2	114 7 0
	BERWICK.			
6	Cockburnspath - -	5 0 0	...	5 0 0
7	Coldingham - -	...	7 0 0	7 0 0
11	Earlston - - -	...	3 3 7	3 3 7
12	Eccles - - -	...	2 0 0	2 0 0
18	Greenlaw - - -	40 0 0	2 10 0	42 10 0
21	Ladykirk - - -	...	2 0 0	2 0 0
	Total - -	45 0 0	16 13 7	61 13 7
	CAITHNESS.			
2	Canisbay - - -	...	4 5 6	4 5 6
5	Latheron - - -	120 1 11	10 16 9	130 18 8
9	Watten - - -	...	0 14 7½	0 14 7½
10	Wick - - -	203 3 9	13 10 5½	216 14 2½
	Total - -	323 5 8	29 7 4	352 13 0
	CLACKMANNAN.			
3	Dollar - - -	...	4 10 0	4 10 0
	Total - -	...	4 10 0	4 10 0
	DUMBARTON.			
2	Bonhill - - -	93 4 2	...	93 4 2
3	Cardross - - -	74 11 4	...	74 11 4
5	Dumbarton - - -	93 4 2	...	93 4 2
6	Kilmaronock - -	7 9 2	...	7 9 2
7	Kilpatrick, New - -	55 18 6	7 6 8	63 5 2
8	Kilpatrick, Old - -	274 11 4	...	274 11 4
9	Kirkintilloch - -	...	1 0 8	1 0 8
10	Luss - - -	7 9 2	...	7 9 2
11	Roseneath - - -	14 18 11	3 19 4	18 18 3
12	Row - - -	55 18 6	...	55 18 6
	Total - -	677 5 3	12 6 8	689 11 11
	DUMFRIES.			
4	Canonbie - - -	2 14 9	8 1 1	10 15 10
5	Closeburn - - -	...	23 0 0	23 0 0
10	Dumfries - - -	88 17 1½	...	88 17 1½

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
14	Ewes - - -	1 9 0	0 17 10	2 6 10
15	Glencairn - - -	7 8 2	...	7 8 2
28	Langholm - - -	2 4 7	...	2 4 7
29	Lochmaben - - -	...	9 10 1	9 10 1
32	Morton - - -	...	0 2 8	0 2 8
	Total - -	102 13 7½	41 11 8	144 5 3½
	EDINBURGH.			
1	Borthwick - - -	...	2 10 11	2 10 11
10	Crichton - - -	...	0 0 7	0 0 7
13	Duddingston - -	73 6 5	15 14 0	89 0 5
14	Edinburgh - - -	6,040 17 9	26 5 1½	6,067 2 10½
15	Fala - - -	9 8 6	...	9 8 6
28	St Cuthberts and Canongate Combination—	880 13 2	...	880 13 2
29	Stow - - -	...	5 8 3	5 8 3
30	Temple - - -	...	1 8 0	1 8 0
	Total - -	7,004 5 10	51 6 10½	7,055 12 8½
	ELGIN.			
1	Alves - - -	12 15 4	...	12 15 4
2	Bellie - - -	...	26 9 6	26 9 6
3	Birnie - - -	7 19 3	0 1 6	8 0 9
4	Cromdale - - -	...	47 13 3	47 13 3
5	Dallas - - -	13 8 1	...	13 8 1
6	Drainy - - -	15 6 5	...	15 6 5
7	Duffus - - -	38 15 11	...	38 15 11
9	Edinkillie - - -	23 0 9½	...	23 0 9½
10	Elgin - - -	191 19 8	...	191 19 8
13	Knockando - - -	...	8 19 2	8 19 2
14	New Spynie - - -	26 0 7	...	26 0 7
15	Rafford - - -	17 5 0	...	17 5 0
16	Rothes - - -	16 12 7	...	16 12 7
18	Speymouth - - -	...	12 3 3½	12 3 3½
19	Urquhart - - -	25 10 7	4 0 1	29 10 8
	Total - -	388 14 2½	99 6 9½	488 1 0
	FIFE.			
1	Abbotshall - - -	20 4 0	...	20 4 0
16	Carnock - - -	...	1 0 0	1 0 0
17	Ceres - - -	...	3 9 3	3 9 3
27	Dunfermline - -	42 12 0	...	42 12 0
28	Dysart - - -	153 17 0	...	153 17 0
38	Kilconquhar - -	...	1 10 4	1 10 4
43	Kingsbarns - - -	...	0 4 9	0 4 9
46	Leslie - - -	25 12 1	...	25 12 1
49	Markinch - - -	76 18 3	1 1 9	78 0 0
55	St Andrews - -	...	34 12 0	34 12 0
62	Wemyss - -	87 15 10	0 12 6	88 8 4
	Total - -	406 19 2	42 10 7	449 9 9

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
	FORFAR.			
4	Arbroath - - -	120 6 5	...	120 6 5
7	Brechin - - -	...	16 13 3	16 13 3
13	Dundee - - -	1,630 17 10	...	1,630 17 10
23	Inverarity - - -	...	1 10 0	1 10 0
30	Kirriemuir - - -	...	85 6 0½	85 6 0½
32	Liff and Benvie - -	358 18 7	...	358 18 7
50	St Vigeans - - -	233 13 10	...	233 13 10
	Total - -	2,343 16 8	103 9 3½	2,447 5 11½
	HADDINGTON.			
2	Athelstaneford - -	...	3 2 3	3 2 3
5	Dunbar - - -	146 7 2	261 11 2	407 18 4
6	Garvald - - -	...	1 16 3	1 16 3
12	North Berwick - -	...	13 2 3½	13 2 3½
14	Ormiston - - -	8 13 5	...	8 13 5
15	Pencaitland - -	8 13 5	2 6 4	10 19 9
18	Salton - - -	0 11 1	...	0 11 1
19	Spott - - -	...	3 17 7	3 17 7
	Total - -	164 5 1	285 15 10½	450 0 11½
	INVERNESS.			
1	Abernethy - - -	...	14 9 4	14 9 4
3	Ardersier - - -	17 5 8	...	17 5 8
4	Barra - - -	...	10 0 6	10 0 6
6	Bracadale - - -	...	1 0 0	1 0 0
7	Croy - - -	20 3 2	...	20 3 2
8	Daviot - - -	...	6 9 6	6 9 6
11	Duthil - - -	...	45 17 4	45 17 4
12	Glenelg - - -	...	24 19 6	24 19 6
13	Harris - - -	...	5 9 6	5 9 6
14	Inverness - - -	423 15 8	...	423 15 8
15	Kilmallie - - -	...	9 8 7	9 8 7
16	Kilmonivaig - - -	35 0 1½	...	35 0 1½
17	Kilmorack - - -	...	80 7 7	80 7 7
19	Kiltarlity - - -	...	43 13 0	43 13 0
20	Kingussie - - -	...	5 14 0	5 14 0
21	Kirkhill - - -	...	41 18 2	41 18 2
22	Laggan - - -	...	14 9 8	14 9 8
24	Petty - - -	83 6 8	...	83 6 8
25	Portree - - -	...	5 6 0	5 6 0
26	Sleat - - -	22 18 1	12 14 0	35 12 1
29	Strath - - -	22 18 1	...	22 18 1
30	Uist, North - - -	...	3 6 6	3 6 6
32	Urquhart - - -	...	19 9 6	19 9 6
	Total - -	625 7 5½	344 12 8	970 0 1½
	KINCARDINE.			
6	Dunottar - - -	43 16 8	...	43 16 8
7	Durris - - -	27 12 10	...	27 12 10
9	Fetteresso - - -	173 11 8	...	173 11 8

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
13	Kinneff - - -	13 15 0	...	13 15 0
16	Marykirk - - -	44 0 0	...	44 0 0
18	St Cyrus - - -	...	1 11 3	1 11 3
	Total - -	302 16 2	1 11 3	304 7 5
	KINROSS.			
2	Kinross - - -	...	1 1 7	1 1 7
4	Portmoak - - -	...	1 2 5	1 2 5
	Total - -	...	2 4 0	2 4 0
	KIRKCUDBRIGHT.			
1	Anwoth - - -	1 14 7	...	1 14 7
2	Balmaclellan - -	7 11 5	...	7 11 5
3	Balmaghie - - -	2 6 8	1 5 0	3 11 8
7	Colvend - - -	3 2 8	...	3 2 8
9	Dalry - - -	8 13 3	...	8 13 3
10	Girthon - - -	4 4 11	...	4 4 11
11	Kells - - -	2 9 10	...	2 9 10
13	Kirkbean - - -	4 8 7	...	4 8 7
20	Minnigaff - - -	...	1 9 3	1 9 3
25	Tongland - - -	2 0 5	...	2 0 5
26	Troqueer - - -	10 11 9	...	10 11 9
27	Twynholm - - -	2 0 4	...	2 0 4
	Total - -	49 4 5	2 14 3	51 18 8
	LANARK.			
1	Avondale - - -	...	8 15 8	8 15 8
2	Barony - - -	1,530 19 6	...	1,530 19 6
3	Biggar - - -	27 12 0	...	27 12 0
5	Bothwell - - -	115 2 0	...	115 2 0
7	Cambuslang - -	70 16 2	...	70 16 2
8	Cambusnethan - -	148 5 8	45 19 4	194 5 0
18	Dalserf - - -	94 14 8	...	94 14 8
19	Dalziel - - -	44 10 8	...	44 10 8
22	Dunsyre - - -	...	0 5 6	0 5 6
25	Govan, Combination -	9,790 8 11	...	9,790 8 11
26	Hamilton - - -	340 7 9	...	340 7 9
29	Lesmahagow - -	...	14 16 10½	14 16 10½
32	Monkland, Old - -	2,761 9 5	962 8 3½	3,723 17 8½
36	Stonehouse - - -	14 13 3	2 19 6½	17 12 9½
38	Walston - - -	...	2 0 0	2 0 0
	Total - -	14,939 0 0	1,037 5 2½	15,976 5 2½
	LINLITHGOW.			
2	Bathgate - - -	...	5 0 0	5 0 0
	Total - -	...	5 0 0	5 0 0

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
	NAIRN.			
1	Ardclach - - -	20 12 0	...	20 12 0
2	Auldearn - - -	23 1 1	...	23 1 1
3	Cawdor - - -	32 10 4¾	...	32 10 4¾
4	Nairn - - -	74 12 0	...	74 12 0
	Total - -	150 15 5¾	...	150 15 5¾
	ORKNEY & SHETLAND.			
	Orkney.			
4	Evie and Rendal - -	...	0 10 0	0 10 0
10	Orphir - - -	...	0 0 10	0 0 10
	Total - -	...	0 10 10	0 10 10
	Shetland.			
21	Bressay - - -	...	0 16 4	0 16 4
22	Delting - - -	...	6 3 0	6 3 0
26	Nesting - - -	...	2 4 1	2 4 1
27	North Mavine - -	...	1 11 2	1 11 2
30	Unst - - -	...	2 3 9	2 3 9
31	Walls - - -	...	0 12 6	0 12 6
	Total - -	...	13 10 10	13 10 10
	Orkney and Shetland together	...	14 1 8	14 1 8
	PEEBLES.			
1	Broughton - - -	...	2 0 0	2 0 0
4	Innerleithen - -	...	5 4 5	5 4 5
6	Linton, West - -	36 8 0	...	36 8 0
9	Newlands - - -	32 0 10	...	32 0 10
14	Tweedsmuir - -	...	1 11 0	1 11 0
	Total - -	68 8 10	8 15 5	77 4 3
	PERTH.			
11	Blair-Athol - - -	25 16 10	7 18 4	33 15 2
13	Callander - - -	29 3 2	...	29 3 2
14	Caputh - - -	15 10 1¼	...	15 10 1¼
20	Crieff - - -	...	3 0 3	3 0 3
22	Dowally - - -	15 10 0¾	...	15 10 0¾
24	Dull - - -	36 10 2¼	5 13 10	42 4 0¼
25	Dunbarney - - -	...	0 5 2	0 5 2
28	Dunkeld, Little - -	33 11 9½	...	33 11 9½
33	Fortingall - - -	33 11 9½	...	33 11 9½
40	Kenmore - - -	31 0 1½	...	31 0 1½
41	Killin - - -	23 5 1	...	23 5 1
42	Kilmadock - - -	107 9 5	...	107 9 5
52	Logierait - - -	38 15 0	...	38 15 0
56	Methven - - -	...	7 7 8	7 7 8
58	Monivaird - - -	104 0 0	...	104 0 0
60	Moulin - - -	28 8 6	...	28 8 6
62	Muthil - - -	27 14 9	...	27 14 9

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
		£ s. d.	£ s. d.	£ s. d.
63	Perth - - -	699 9 10	...	699 9 10
74	Weem - -	10 6 8½	...	10 6 8½
	Total - -	1,260 3 4¼	24 5 3	1,284 8 7¼
	RENFREW.			
14	Neilston - - -	...	6 10 0	6 10 0
15	Paisley - - -	3,751 4 10	...	3,751 4 10
	Total - -	3,751 4 10	6 10 0	3,757 14 10
	ROSS AND CROMARTY.			
3	Avoch - - -	22 7 5	...	22 7 5
4	Barvas - - -	...	7 5 0	7 5 0
5	Contin - - -	...	6 19 0	6 19 0
6	Cromarty - - -	46 2 9	...	46 2 9
7	Dingwall - - -	...	4 16 5	4 16 5
11	Gairloch - - -	...	8 10 8	8 10 8
12	Glenshiel - - -	...	7 5 4	7 5 4
13	Killearnan - - -	22 13 11	6 10 0	29 3 11
17	Kintail - - -	...	4 16 0	4 16 0
18	Knockbain - - -	40 8 2	...	40 8 2
19	Lochalsh - - -	...	29 3 1	29 3 1
20	Lochbroom - - -	...	92 17 6½	92 17 6½
22	Lochs - - -	...	12 6 0	12 6 0
25	Resolis - - -	18 5 11	...	18 5 11
26	Rosemarkie - - -	25 18 1	...	25 18 1
31	Uig - - - -	...	2 0 0	2 0 0
32	Urquhart - - -	49 0 5	...	49 0 5
33	Urray - - -	...	5 11 0	5 11 0
	Total - -	224 16 8	188 0 0½	412 16 8½
	ROXBURGH.			
2	Ashkirk - - -	4 2 8	...	4 2 8
6	Cavers - - -	16 11 0½	4 1 7¾	20 12 8¼
9	Ednam - - -	...	2 10 0	2 10 0
10	Hawick - - -	110 16 1	...	110 16 1
11	Hopekirk - - -	4 2 8	...	4 2 8
14	Kelso - - -	...	13 19 8	13 19 8
15	Kirktown - - -	2 1 4½	...	2 1 4½
16	Lilliesleaf - - -	7 7 1	...	7 7 1
20	Melrose - - -	91 4 10	...	91 4 10
21	Minto - - -	6 4 1	...	6 4 1
24	Roberton - - -	4 2 8	...	4 2 8
28	Southdean - - -	...	2 0 0	2 0 0
31	Wilton - - -	41 14 1	...	41 14 1
32	Yetholm - - -	...	6 7 6	6 7 6
	Total - - -	288 6 7	28 18 9¾	317 5 4¾
	SELKIRK.			
2	Galashiels - - -	42 7 2	...	42 7 2
3	Kirkhope - - -	3 16 4	...	3 16 4
4	Selkirk - - -	61 18 2	0 3 6	62 1 8
5	Yarrow - - -	16 5 10	...	16 5 10
	Total - -	124 7 6	0 3 6	124 11 0

No. in Gen. Abst.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Total.
	STIRLING.	£ s. d.	£ s. d.	£ s. d.
6	Buchanan - - -	7 9 2	...	7 9 2
9	Drymen - - -	7 9 2	...	7 9 2
11	Falkirk - - -	19 17 11	...	19 17 11
15	Kilsyth - - -	132 16 6½	...	132 16 6½
16	Kippen - - -	7 9 2	...	7 9 2
23	Stirling - - -	113 13 8	...	113 13 8
	Total - -	288 15 7½	...	288 15 7½
	SUTHERLAND.			
1	Assynt - - -	30 5 3	5 7 0	35 12 3
2	Clyne - - -	22 17 4	3 1 5	25 18 9
3	Creich - - -	43 17 3	6 12 6	50 9 9
5	Duirness - - -	27 9 9	4 7 0	31 16 9
6	Eddrachillis - -	27 10 3	5 4 0	32 14 3
7	Farr - - -	38 7 10	...	38 7 10
8	Golspie - - -	37 0 6	...	37 0 6
9	Kildonan - - -	44 4 5	3 6 9	47 11 2
10	Lairg - - -	23 1 8	9 19 11	33 1 7
11	Loth - - -	15 19 1	...	15 19 1
12	Rogart - - -	19 16 9	15 13 0	35 9 9
13	Tongue - - -	21 1 4	14 14 2	35 15 6
	Total - -	351 11 5	68 5 9	419 17 2
	WIGTOWN.			
1	Glasserton - - -	5 5 0	...	5 5 0
2	Inch - - -	12 0 10	...	12 0 10
3	Kirkcolm - - -	5 12 11	...	5 12 11
5	Kirkmaiden - - -	2 7 1	...	2 7 1
6	Kirkowan - - -	...	5 0 0	5 0 0
7	Leswalt - - -	2 10 6	...	2 10 6
8	Luce, New - - -	2 3 9	...	2 3 9
9	Luce, Old - - -	4 1 8	...	4 1 8
10	Mochrum - - -	11 5 0	5 10 0	16 15 0
11	Penninghame - -	9 0 0	...	9 0 0
12	Portpatrick - - -	3 7 4	...	3 7 4
14	Stoneykirk - - -	10 7 6	...	10 7 6
15	Stranraer - - -	17 18 4	...	17 18 4
17	Wigtown - - -	7 10 0	3 0 0	10 10 0
	Total - -	93 9 11	13 10 0	106 19 11

SUMMARY OF ADDITIONAL EXPENDITURE ON POORHOUSE BUILDINGS.

No	COUNTIES.	On Buildings being Authorized Poorhouses.			On Buildings not being Authorized Poorhouses.			Total.		
		£	s.	d.	£	s.	d.	£	s.	d.
1	Aberdeen - -	622	12	8	262	10	8	885	3	4
2	Argyll - - -	1,746	8	5	121	16	11	1,868	5	4
3	Ayr - - -	995	18	6	118	9	5	1,114	7	11
4	Banff - - -	40	5	10	74	1	2	114	7	0
5	Berwick - - -	45	0	0	16	13	7	61	13	7
6	Bute - - -	...			...			...		
7	Caithness - -	323	5	8	29	7	4	352	13	0
8	Clackmannan - -	...			4	10	0	4	10	0
9	Dumbarton - -	677	5	3	12	6	8	689	11	11
10	Dumfries - - -	102	13	7½	41	11	8	144	5	3½
11	Edinburgh - -	7,004	5	10	51	6	10½	7,055	12	8½
12	Elgin - - -	388	14	2½	99	6	9½	488	1	0
13	Fife - - -	406	19	2	42	10	7	449	9	9
14	Forfar - - -	2,343	16	8	103	9	3½	2,447	5	11½
15	Haddington - -	164	5	1	285	15	10½	450	0	11½
16	Inverness - -	625	7	5½	344	12	8	970	0	1½
17	Kincardine - -	302	16	2	1	11	3	304	7	5
18	Kinross - - -	...			2	4	0	2	4	0
19	Kirkcudbright - -	49	4	5	2	14	3	51	18	8
20	Lanark - - -	14,939	0	0	1,037	5	2½	15,976	5	2½
21	Linlithgow - -	...			5	0	0	5	0	0
22	Nairn - - -	150	15	5¾	...			150	15	5¾
23	Orkney and Shetland -	...			14	1	8	14	1	8
24	Peebles - - -	68	8	10	8	15	5	77	4	3
25	Perth - - -	1,260	3	4¼	24	5	3	1,284	8	7¼
26	Renfrew - - -	3,751	4	10	6	10	0	3,757	14	10
27	Ross - - -	224	16	8	188	0	0½	412	16	8½
28	Roxburgh - -	288	6	7	28	18	9¾	317	5	4¾
29	Selkirk - - -	124	7	6	0	3	6	124	11	0
30	Stirling - - -	288	15	7½	...			288	15	7½
31	Sutherland - -	351	11	5	68	5	9	419	17	2
32	Wigtown - - -	93	9	11	13	10	0	106	19	11
	Total -	37,379	19	2	3,009	14	7¾	40,389	13	9¾

APPENDIX

STATEMENT of Receipts from Assessment and Other Sources, the Expenditure
Buildings in Scotland, for the years ended

Year.	Assessed Parishes.	Receipts.			Expenditure on	
		From Assessment.	From Voluntary Contributions, Church Collections, Mortifications, and all other Sources.	Total.	Relief of Poor on the Roll.	Relief of Casual Poor.
		£	£	£	£	£
1846	448	...	...	306,044	243,828	24,633
1847	558	356,703	78,664	435,367	336,515	36,340
1848	600	464,867	68,206	533,073	401,886	53,384
1849	625	521,476	62,137	583,613	417,463	51,470
1850	644	518,813	64,777	583,590	414,681	31,557
1851	653	492,098	63,947	556,045	404,219	25,918
1852	671	479,499	62,390	541,889	401,954	25,987
1853	680	491,394	63,306	554,700	411,136	24,114
1854	689	504,082	66 631	570,713	428,708	24,387
1855	700	549,463	64,960	614,423	461,244	27,356
1856	716	588,067	62,933	651,000	486,690	22,189
1857	729	612,484	57,369	669,853	492,118	20,870
1858	738	606,671	61,801	668,472	496,298	27,915
1859	745	622,101	61,811	683,912	512,751	25,752
1860	749	615,409	56,106	671,515	518,547	22,218
1861	752	628,712	55,642	684,354	531,234	24,119
1862	759	649,803	62,424	712,227	545,862	27,730
1863	764	692,555	57,628	750,183	563,211	25,922
1864	770	720,142	56,313	776,455	575,585	26,936
1865	777	727,933	57,538	785,471	578,468	25,741
1866	781	730,849	59,362	790,211	590,274	24,639
1867	783	758,496	61,885	820,381	598,687	28,007
1868	789	756,382	70,617	826 999	633,128	29,058
1869	793	809,556	64,839	874,395	659,503	25,153
1870	794	841,361	57,014	898,375	654,820	22,988
1871	795	832,790	62,106	894,896	641,454	22,485
1872	800	797,781	86,724	884,505	639,585	21,508
1873	804	790,371	60,751	851,122	634,936	18,599
1874	811	793,969	58,025	851,994	629,109	18,133
1875	811	792,702	54,628	847,330	619,062	18,620

(B.)—No. 6.

on the RELIEF and MANAGEMENT of the POOR, and on the ERECTION of POORHOUSE 14th May, from 1846 to 1875 inclusive.

RELIEF AND MANAGEMENT.				Difference per cent. from Year to Year on Relief and Management.		Expenditure on the Erection and Structural Repair of Poorhouses.
Medical Relief.	Management.	Law Expenses.	Total Relief and Management.	Increase.	Decrease	
£	£	£	£			£
4,056	17,455	2,546	292,518	...	...	...
12,879	43,158	5,023	433,915	48·3	...	...
30,340	42,034	5 719	533,363	22·9	...	10,972
33,010	51,805	8,520	562,268	5·4	...	14,776
26,574	50,881	10,660	534,353	...	4·9	42,815
20,311	52,009	10,872	513,329	...	3·9	21,576
21,436	51,645	13,266	514,288	0·1	...	21,186
21,737	52,352	13,037	522,376	1·5	...	21,644
27,875	56,069	9,780	546,819	4·6	...	25,850
27,166	58,767	10,290	584,823	6·9	...	20,606
24,008	61,462	8,474	602,823	3·0	...	24,848
24,205	63.142	7,637	607,972	0·8	...	27,277
24,949	66,307	7,166	622,635	2·4	...	18,066
25,692	67,167	9,753	641,115	2·9	...	16,250
26,739	67,049	8,750	643,303	0·3	...	19,973
26,909	67,717	7,975	657,954	2·2	...	25,948
27,623	71,276	8,209	680,700	3·4	...	38,617
28,627	77,917	9,170	704,847	3·5	...	31,181
30,601	81,738	8,284	723,144	2·5	...	46,885
31,400	84,257	11,988	731,854	1·2	...	46,420
31,688	85,660	7,053	739,314	1·01	...	43,812
31,587	90,328	8,602	757,211	2·4	...	50,419
32,858	94,452	5,987	795,483	5·0	...	67,719
33,784	95,626	7,118	821,184	3·2	...	110,091
35,516	98,771	6,294	818,389	...	0·3	86,656
35,526	101,716	9,275	810,456	...	0·9	71,651
36,762	104,748	7,086	809,689	...	0·09	52,482
34,066	108,577	5,716	801,894	...	0·9	71,180
34,576	112,623	4,688	799,129	...	0·3	48,552
34,771	116,801	5,662	794,916	...	0·5	40,390

APPENDI

ABSTRACT of the Number of Paupers relieved in ea

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Depen dants
	ABERDEEN.									
1	Aberdeen - -	47,077	948	621	953	541	921	487	940	54
2	Aberdour - -	2,176	55	40	54	35	53	29	54	3
3	Aboyne - -	1,351	36	14	35	9	29	12	33	1
4	Alford - - -	1,396	30	27	30	27	29	21	29	2
5	Auchindoir - -	1,545	25	10	24	13	23	8	24	1
6	Auchterless - -	2,174	47	15	48	16	50	31	48	2
7	Belhelvie - -	1,833	45	33	45	36	49	43	46	3
8	Birse - - -	1,198	37	21	37	20	36	15	36	1
9	Bourtie - -	499	7	4	7	4	8	4	7	
10	Cairney - -	1,525	47	23	46	26	41	29	44	2
11	Chapel-of-Garioch	1,928	44	42	44	46	43	46	43	4
12	Clatt - - -	483	8	1	8	1	8	1	8	
13	Cluny - - -	1,366	26	22	25	19	24	15	25	
14	Coull - - -	824	15	15	16	16	12	24	14	
15	Crathie & Braemar	1,566	39	15	37	9	39	12	38	
16	Crimond - -	887	19	11	22	7	22	5	21	
17	Cruden - - -	3,124	67	38	66	41	61	41	64	
18	Culsamond - -	896	27	9	26	9	26	9	26	
19	Daviot - - -	597	17	13	15	12	12	7	14	
20	Deer, New - -	4,853	77	69	68	64	69	64	71	
21	Deer, Old - -	5,085	146	80	149	89	146	81	147	
22	Drumblade - -	931	12	...	13	2	13	...	12	
23	Drumoak - -	1,032	19	2	16	6	17	7	17	
24	Dyce - - -	945	9	...	9	4	8	4	8	
25	Echt - - -	1,259	33	27	31	22	27	25	30	
26	Ellon - - -	3,703	94	102	73	75	71	63	79	
27	Fintray - -	1,108	22	20	24	20	16	16	20	
28	Forgue - - -	2,623	79	57	82	65	85	69	82	
29	Foveran - -	1,859	49	35	45	34	44	36	46	
30	Fraserburgh - -	5,301	117	60	117	76	110	62	114	
31	Fyvie - - -	4,511	90	37	84	50	91	36	88	
32	Gartly - - -	972	35	14	36	22	36	19	35	
33	Glass - - -	1,061	15	9	14	8	13	7	14	
34	Glenbucket - -	570	10	5	11	5	10	4	10	
35	Glenmuick - -	2,160	67	20	63	20	54	21	61	
36	Huntly - - -	4,374	117	69	119	62	111	63	115	
37	Insch - - -	1,596	28	20	28	18	28	16	28	
38	Inverurie - -	2,970	41	26	40	23	41	18	40	
39	Keig - - -	886	18	6	13	6	15	6	15	
40	Keithball & Kinkell	874	23	14	25	14	21	11	23	
41	Kemnay - -	1,300	17	15	20	22	21	18	19	

(B.)—No. 7.

Parish on given Days during the Year ended 14th May 1875.

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
19	13	30	24	18	8	99	18	131	1
...	...	2	...	2	5	2	3	6	2
...	...	1	2	...	...	1	...	2	3
1	2	...	...	...	...	5	...	3	4
2	...	1	...	...	...	...	...	1	5
...	...	...	...	6	18	2	4	...	6
...	...	2	...	...	...	3	...	4	7
2	...	4	6	2	1	...	...	...	8
...	...	...	...	...	...	...	1	1	9
...	...	1	...	1	...	2	1	3	10
3	...	1	1	1	...	1	2	2	11
...	...	...	...	...	...	...	...	2	12
...	...	1	...	1	1	...	1	3	13
1	...	...	...	...	...	...	...	1	14
1	...	...	...	...	...	5	...	5	15
...	...	...	...	...	...	4	1	3	16
1	1	1	...	...	...	5	...	9	17
...	...	...	...	1	3	3	1	1	18
...	...	...	...	...	...	...	...	3	19
1	1	3	1	5	4	3	3	6	20
3	5	...	...	1	...	12	2	19	21
1	...	...	...	...	...	...	...	3	22
...	...	2	6	...	...	...	...	1	23
...	...	...	...	1	3	...	...	1	24
...	...	...	...	...	...	...	...	2	25
...	...	...	...	...	...	2	...	6	26
2	4	...	...	...	...	...	...	2	27
...	...	2	...	...	...	7	...	4	28
...	...	1	3	2	11	1	...	2	29
1	1	...	...	...	...	13	2	12	30
...	...	...	...	...	...	3	3	6	31
...	...	1	4	...	...	4	1	3	32
...	...	...	...	...	...	...	...	4	33
...	...	...	...	...	...	1	1	2	34
1	...	10	4	7	6	...	...	9	35
...	...	3	7	3	...	4	3	7	36
...	...	...	...	...	...	4	5	2	37
1	1	2	...	...	...	5	1	4	38
...	...	...	...	...	...	...	...	3	39
...	...	...	...	...	...	5	...	2	40
...	...	3	...	...	...	5	...	1	41

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 24th May.		Mean of the three preceding Periods	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers	Dependants	Paupers.	Dependants
42	Kildrummy - -	660	11	6	14	8	13	13	12	
43	Kincardine-O'Neil	2,000	67	32	62	43	56	32	61	3
44	King-Edward -	3,111	91	76	91	77	78	56	86	6
45	Kinnellar - -	601	15	9	16	9	16	9	15	
46	Kinnethmont -	1,062	31	12	32	13	33	13	32	1
47	Kintore - -	2,158	53	22	50	21	46	14	49	1
48	Leochel-Cushnie -	1,232	27	10	26	8	25	12	26	1
49	Leslie - - -	532	10	13	10	14	10	13	10	1
50	Logie-Buchan -	808	9	7	9	7	8	7	8	
51	Logie-Coldstone -	900	18	4	20	4	16	4	18	
52	Longside - -	3,321	116	78	120	94	117	78	117	[illegible]
53	Lonmay - -	2,245	33	16	31	15	33	15	32	[illegible]
54	Lumphanan - -	1,239	20	19	18	18	15	12	17	
55	Machar, New -	1.483	40	26	38	26	38	23	38	[illegible]
56	Machar, Old - -	42,477	688	337	692	347	684	330	688	3[illegible]
57	Meldrum - -	2.330	44	22	46	27	48	29	46	[illegible]
58	Methlic - -	2,084	31	35	34	42	29	28	31	[illegible]
59	Midmar - -	1,127	21	9	20	15	18	19	19	[illegible]
60	Monquhitter - -	2,949	65	30	48	29	64	27	59	
61	Monymusk - -	996	21	10	20	8	20	7	20	
62	Newhills - -	4.210	97	77	104	74	101	77	100	
63	Oyne - - -	1,050	28	16	28	16	25	10	27	
64	Peterculter - -	1.668	25	37	22	32	23	33	23	
65	Peterhead - -	11,506	237	157	244	162	237	148	239	1
66	Pitsligo - -	2,218	40	25	37	25	36	19	37	
67	Premnay - -	997	17	15	14	13	13	9	14	
68	Rathen - - -	2,850	63	41	65	37	63	39	63	
69	Rayne - - -	1,409	23	32	25	31	24	31	24	
70	Rhynie - - -	1,195	26	25	23	25	24	23	24	
71	Skene - - -	1,842	43	27	45	30	43	23	43	
72	Slains - - -	1,355	31	7	27	7	24	6	27	
73	Strathdon - -	1.469	31	10	36	16	32	13	33	
74	Strichen - -	2,318	78	45	74	46	66	31	72	
75	Tarland and Migvie	1.275	19	10	19	10	18	9	18	
76	Tarves - - -	2,443	51	48	54	48	53	40	52	
77	Tough - - -	760	23	9	20	13	18	6	20	
78	Towie - - -	798	11	12	9	7	8	2	9	
79	Tullynessle - -	970	29	19	30	20	27	15	28	
80	Turriff - - -	4,348	88	40	87	40	88	40	87	
81	Tyrie - - -	3,446	95	40	90	40	90	35	91	
82	Udny - - -	1,663	34	19	34	20	35	23	34	
	Total -	245,523	5,137	3,145	5,102	3,131	4,948	2,858	5,062	3[illegible]
	ARGYLL.									
1	Ardchattan and Muckairn -	1,792	93	22	99	22	99	26	97	
2	Ardnamurchan -	4,259	225	59	219	75	218	55	220	[illegible]
3	Campbeltown -	8,580	173	95	175	96	184	103	177	[illegible]
4	Coll - - -	723	39	7	37	12	36	11	37	[illegible]

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	2	42
4	4	2	...	6	...	4	3	2	43
...	...	2	1	1	...	...	7	7	44
...	...	...	...	3	2	1	...	1	45
...	...	...	...	...	...	...	...	3	46
2	1	1	3	2	3	5	1	9	47
...	...	...	...	...	...	...	1	3	48
...	...	...	...	...	...	...	...	1	49
...	...	...	...	...	...	1	...	1	50
1	...	...	...	3	...	...	1	1	51
...	...	...	...	...	...	5	4	8	52
2	5	3	5	1	...	...	...	6	53
1	...	1	...	...	...	...	...	2	54
...	...	...	...	1	...	1	...	4	55
19	17	24	21	14	9	33	26	83	56
1	5	...	...	2	1	3	8	4	57
...	...	...	...	...	...	6	...	4	58
1	3	1	...	...	...	...	...	...	59
...	...	...	...	...	...	2	...	6	60
...	...	1	...	...	...	...	...	4	61
4	1	2	6	2	2	8	5	10	62
1	...	1	...	2	...	2	...	5	63
...	...	...	...	...	...	...	...	1	64
1	...	18	26	5	7	10	7	25	65
...	...	...	...	...	...	...	...	2	66
...	...	...	...	1	...	...	...	2	67
2	3	3	3	4	15	3	...	7	68
1	...	...	...	1	...	1	...	2	69
...	...	...	...	1	...	...	...	3	70
1	1	1	7	...	...	2	2	5	71
1	...	...	...	1	...	1	2	3	72
1	...	...	...	...	...	...	...	1	73
3	2	2	2	1	6	2	2	4	74
...	...	...	...	...	...	...	...	1	75
...	...	...	...	...	...	6	2	4	76
...	...	...	...	...	...	...	...	...	77
...	...	...	...	...	...	...	...	1	78
...	...	...	...	...	...	7	...	2	79
..	...	...	...	...	...	9	6	13	80
..	...	1	...	...	...	3	...	7	81
..	...	...	1	...	...	1	...	6	82
36	70	134	133	102	105	317	130	536	
2	...	3	...	3	...	1	...	9	1
2	...	1	1	1	1	...	6	16	2
2	4	3	3	2	4	11	4	18	3
2	5	...	...	...	...	...	1	...	4

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
5	Colonsay & Oronsay	456	21	3	22	2	19	2	20	
6	Craignish - -	481	21	1	22	2	19	1	20	
7	Dunoon & Kilmun	6,871	92	44	91	49	91	60	91	5
8	Gigha - - -	390	19	5	20	5	19	2	19	
9	Glassary - -	4 393	119	87	123	74	111	67	117	7
10	Glenorchy & Inishail	1,054	58	25	58	23	55	23	57	2
11	Inveraray - -	1.794	57	17	54	16	52	17	54	1
12	Inverchaolain -	443	8	9	8	8	5	8	7	
13	Jura - - -	952	46	11	46	12	48	9	46	1
14	Kilarrow, etc. -	3,012	80	25	78	20	75	23	77	2
15	Kilbrandon - -	1,930	51	19	54	21	55	20	53	2
16	Kilcalmonell and Kilberry -	2,237	54	21	49	16	50	14	51	1
17	Kilchoman - -	2,861	60	19	62	28	64	32	62	2
18	Kilchrennan and Dalavich - -	484	33	10	34	10	27	11	31	1
19	Kildalton - -	2,283	66	9	64	11	61	13	63	1
20	Kilfinan - -	2,228	51	29	52	33	51	29	51	3
21	Kilfinichen - -	2,448	114	18	121	16	117	33	117	2
22	Killean & Kilchenzie	1,614	65	35	64	37	64	43	64	3
23	Kilmartin - -	869	23	7	23	6	22	7	22	
24	Kilmodan - -	358	7	4	6	2	6	2	6	
25	Kilmore & Kilbride	3,402	44	8	47	13	42	8	44	
26	Kilninian & Kilmore	2,739	124	24	122	27	118	30	121	2
27	Kilninver & Kilmelfort - -	759	35	3	36	3	35	6	35	
28	Knapdale, North -	1,059	65	13	65	8	64	7	64	
29	Knapdale, South -	2,695	51	33	54	28	49	24	51	2
30	Lismore & Appin -	3,535	125	33	122	31	145	31	130	3
31	Lochgoilhead -	766	23	7	25	10	23	8	23	
32	Morven - -	973	62	26	58	26	54	20	58	2
33	Saddell & Skipness	1,153	38	14	36	15	40	25	38	1
34	Southend - -	1,044	32	12	30	12	31	12	31	1
35	Strachur - -	527	10	9	11	10	11	10	10	
36	Stralachlan - -	340	8	7	8	7	8	7	8	
37	Torosay - -	1,254	79	26	65	19	60	10	68	
38	Tyree - - -	2,837	63	7	62	4	61	4	62	
	Total -	75,595	2,334	803	2,322	809	2,289	813	2,315	8
	AYR.									
1	Ardrossan - -	7,221	149	214	154	244	153	221	152	2
2	Auchinleck - -	6,174	73	101	75	102	74	116	74	1
3	Ayr - - -	9,589	187	88	173	79	161	92	173	
4	Ballantrae - -	1,277	48	29	50	29	44	29	47	
5	Barr - - -	672	25	13	26	22	25	19	25	
6	Beith - - -	6,233	85	85	85	88	86	85	85	
7	Colmonell - -	2,293	32	14	35	14	32	12	33	
8	Coylton - -	1,440	41	25	42	19	41	18	41	
9	Craigie - - -	618	14	6	14	4	16	10	14	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
aupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants				
1	...	...	...	...	...	...	...	2	5
1	...	...	...	...	...	1	...	3	6
1	...	...	...	2	5	7	3	11	7
2	2	2	...	3	4	1	...	1	8
1	...	3	...	3	...	1	2	13	9
1	1	...	...	...	...	...	...	1	10
1	...	...	...	3	7	...	...	6	11
1	3	1	...	...	...	...	...	1	12
...	...	1	4	...	...	...	2	4	13
...	...	...	...	1	...	5	2	10	14
...	...	...	...	...	...	...	...	14	15
7	1	4	1	...	...	2	...	10	16
2	2	3	...	1	1	...	2	6	17
1	3	1	3	...	...	...	...	5	18
3	...	...	...	1	...	3	3	4	19
1	...	1	...	...	...	6	...	5	20
8	10	2	5	4	...	2	3	15	21
1	...	2	...	2	3	3	3	5	22
...	...	...	...	1	1	...	...	4	23
...	...	...	...	1	1	...	...	4	24
...	...	...	...	...	...	3	3	8	25
4	...	6	2	6	1	3	...	11	26
1	...	1	...	...	...	...	...	8	27
...	...	...	...	...	...	1	2	11	28
3	...	1	...	4	8	3	...	7	29
...	...	...	...	4	...	6	2	19	30
1	...	...	...	...	...	1	...	1	31
...	...	...	...	1	2	2	...	4	32
...	...	1	...	...	...	...	...	3	33
...	...	...	...	...	...	...	...	2	34
...	...	...	...	...	...	...	...	1	35
...	...	...	...	...	...	...	...	1	36
1	5	3	1	4	2	...	...	6	37
1	4	...	...	4	...	1	2	10	38
51	40	38	20	51	40	63	40	259	
2	10	3	...	2	2	7	3	14	1
8	13	3	6	3	7	1	1	4	2
2	2	...	...	...	...	17	4	18	3
1	...	2	1	...	...	3	1	4	4
...	...	...	...	...	...	...	1	1	5
5	4	6	6	1	...	5	3	16	6
2	...	3	...	7	...	5	2	5	7
1	...	...	...	...	...	2	...	1	8
...	...	...	...	...	...	4	...	4	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 12th August. Paupers.	At 12th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants
10	Cumnock, New -	3,434	49	39	48	33	47	37	48	3
11	Cumnock, Old -	4,041	67	47	66	42	66	42	66	4
12	Dailly - - -	1,932	59	33	57	36	54	33	56	3
13	Dalmellington -	6,165	47	34	47	34	47	31	47	3
14	Dalry - - -	10,885	187	193	191	204	185	189	187	19
15	Dalrymple - -	1,412	20	15	22	15	22	17	21	1
16	Dreghorn - -	3,241	33	37	36	34	36	41	35	3
17	Dundonald - -	6,964	196	118	201	112	201	113	199	11
18	Dunlop - -	1,160	19	23	21	17	16	9	18	1
19	Fenwick - -	1,318	23	11	23	17	22	15	22	1
20	Galston - -	6,331	111	63	103	53	106	58	106	5
21	Girvan - - -	5,685	140	87	157	115	175	88	157	9
22	Irvine - - -	5,875	193	135	144	97	140	89	159	10
23	Kilbirnie - -	4,953	75	96	53	52	52	56	60	6
24	Kilbride, West -	1,891	62	35	57	29	54	24	57	2
25	Kilmarnock - -	24,072	395	269	393	248	416	244	401	25
26	Kilmaurs - -	3,449	94	53	94	53	88	50	92	5
27	Kilwinning - -	7,375	130	70	130	71	127	95	129	7
28	Kirkmichael - -	2,254	43	23	49	30	45	22	45	2
29	Kirkoswald - -	1,846	27	18	26	13	23	12	25	1
30	Largs - - -	4,087	75	32	79	29	74	21	76	2
31	Loudoun - -	5,525	87	47	86	49	89	41	87	4
32	Mauchline - -	2,435	40	28	40	28	40	30	40	2
33	Maybole - -	5,900	152	81	132	75	133	72	139	7
34	Monkton - -	1,744	56	28	50	34	48	33	51	3
35	Muirkirk - -	3,253	82	48	79	55	78	60	79	5
36	Newton-upon-Ayr	4,877	116	50	116	59	113	59	115	5
37	Ochiltree - -	1,656	21	11	25	13	23	13	23	1
38	Riccarton - -	5,845	80	80	83	89	80	82	81	8
39	St Quivox - -	6,069	216	124	216	124	211	114	214	12
40	Sorn - - -	4,032	83	47	83	57	80	33	82	4
41	Stair - - -	734	12	11	12	11	13	10	12	1
42	Stevenston - -	5,019	99	69	109	82	105	94	104	8
43	Stewarton - -	4,478	100	51	101	55	99	48	100	5
44	Straiton - -	1,443	37	31	38	30	38	35	37	3
45	Symington - -	792	20	10	18	14	17	10	18	1
46	Tarbolton - -	3,219	68	48	63	46	65	50	65	4
	Total -	200,908	3,968	2,770	3,902	2,756	3,860	2,672	3,910	2,7
	BANFF.									
1	Aberlour - -	1,776	42	30	41	27	43	30	42	2
2	Alvah - - -	1,436	48	27	45	25	44	44	45	3
3	Banff - - -	5,015	143	79	146	72	144	58	144	6
4	Boharm - -	1,337	37	18	38	24	41	20	38	2
5	Botriphnie - -	785	13	9	14	13	12	10	13	1
6	Boyndie - -	1,854	48	23	50	24	48	22	48	2
7	Cabrach - -	775	22	13	23	14	23	12	22	1
8	Cullen - - -	2,215	36	9	36	11	38	11	36	1
9	Deskford - -	972	21	17	22	19	23	12	22	1
10	Fordyce & Portsoy	4,153	130	69	130	65	129	57	129	1

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May,	
aupers.	Dependants.	Paupers.	Dependants	Paupers.	Dependants.				
1	2	...	...	...	...	5	1	4	10
...	...	2	...	...	...	...	2	7	11
...	...	...	...	...	...	8	1	7	12
1	2	4	5	3	3	2	1	8	13
8	13	13	13	10	7	15	10	9	14
...	...	...	...	...	...	1	1	...	15
...	...	4	9	1	3	...	...	...	16
2	1	4	2	2	8	22	2	22	17
4	1	3	2	2	...	2	1	1	18
...	...	...	...	...	...	2	...	...	19
1	1	3	5	1	1	11	...	9	20
3	8	3	9	1	...	8	2	13	21
1	...	5	1	3	4	11	11	17	22
1	...	3	3	1	6	6	2	6	23
...	...	3	...	...	...	3	...	3	24
15	16	12	17	7	7	28	4	34	25
4	3	2	...	3	10	9	2	3	26
8	6	12	28	3	6	11	4	12	27
3	2	...	...	...	...	5	5	8	28
...	...	...	...	...	...	5	2	3	29
...	...	...	...	...	...	2	2	5	30
4	4	3	1	6	2	3	1	15	31
3	...	7	8	2	4	3	...	5	32
1	2	...	...	2	1	8	5	8	33
...	...	1	2	1	3	2	...	3	34
2	4	2	4	...	...	7	6	4	35
3	...	5	3	2	3	10	...	7	36
1	6	1	5	1	6	...	...	3	37
1	3	1	2	...	...	...	...	5	83
7	8	12	13	8	10	13	15	20	39
7	8	6	9	4	11	4	...	10	40
...	...	...	...	...	...	...	...	...	41
2	5	13	23	9	8	6	4	8	42
9	9	5	5	4	4	10	1	7	43
1	1	...	...	...	...	1	...	6	44
...	...	...	...	...	...	...	...	1	45
...	...	1	2	1	3	10	...	5	46
114	134	147	184	90	119	277	100	345	
...	...	1	6	...	...	4	2	4	1
...	...	...	...	...	...	2	1	3	2
3	...	2	2	2	3	6	2	13	3
1	...	3	...	...	...	5	5	3	4
1	...	...	...	...	...	...	...	1	5
3	1	3	2	3	...	4	...	3	6
...	...	...	...	...	...	...	3	2	7
1	...	1	...	...	...	3	3	5	8
1	1	...	...	1	...	...	...	3	9
4	4	9	4	1	...	5	2	15	10

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
11	Forglen -	845	23	9	21	8	18	8	20	8
12	Gamrie & Macduff	6,561	183	111	176	99	183	103	180	104
13	Grange - - -	1,876	64	26	61	30	58	28	61	28
14	Inveravon - -	2,608	97	67	96	53	89	53	94	57
15	Inverkeithny -	1,000	17	...	19	6	22	7	19	4
16	Keith - - -	5,891	164	113	159	108	156	116	159	112
17	Kirkmichael - -	1,276	51	14	53	20	52	12	52	15
18	Marnoch - -	3,294	140	82	139	89	119	70	132	80
19	Mortlach - -	3,059	95	52	85	44	79	40	86	45
20	Ordiquhill - -	761	23	15	24	17	21	8	22	1[illegible]
21	Rathven - -	10,199	200	148	198	147	204	134	200	14[illegible]
22	Rothiemay - -	1,370	47	37	49	41	48	42	48	4[illegible]
23	St Fergus - -	1,633	42	15	41	15	39	14	40	1[illegible]
	Total -	60,691	1,686	983	1,666	971	1,633	911	1,661	95[illegible]
	BERWICK.									
1	Abbey St Bathans	195	3	...	3	...	3	...	3	...
2	Ayton - - -	1,983	49	18	49	21	48	19	48	1
3	Bunkle & Preston -	764	12	10	14	9	14	10	13	
4	Channelkirk - -	705	16	3	17	3	16	1	16	
5	Chirnside - -	1,413	47	20	45	21	39	24	43	2
6	Cockburnspath -	1,133	25	18	23	20	23	22	23	2
7	Coldingham - -	3,093	86	37	81	35	78	39	81	3
8	Coldstream - -	2,619	90	41	91	36	86	39	89	3
9	Cranshaws - -	142	1	2	1	2	1	2	1	
10	Dunse - - -	3,602	133	33	131	32	126	34	130	[illegible]
11	Earlstoun - -	1,977	35	11	36	15	36	15	35	[illegible]
12	Eccles - - -	1,780	58	30	57	31	49	28	54	[illegible]
13	Edrom - - -	1,513	38	22	36	18	35	16	36	[illegible]
14	Eyemouth - -	2,372	36	42	29	37	27	35	30	[illegible]
15	Fogo - - -	502	12	7	12	7	11	3	11	
16	Foulden - -	425	5	2	5	2	5	2	5	
17	Gordon - -	876	24	6	25	4	22	4	23	
18	Greenlaw - -	1,381	54	27	54	25	51	28	53	[illegible]
19	Hume - - -	460	9	2	9	1	8	1	8	
20	Hutton - - -	1,077	35	6	36	7	33	7	36	
21	Ladykirk - -	518	16	5	17	3	18	3	17	
22	Langton - -	548	12	...	11	...	11	3	11	
23	Lauder - - -	2,120	60	21	58	20	54	15	57	
24	Legerwood - -	525	8	4	7	3	8	6	7	
25	Longformacus -	452	5	1	4	1	4	1	4	
26	Mertoun - -	734	4	...	4	...	5	...	4	..
27	Mordington - -	402	12	3	12	3	10	2	11	
28	Nenthorn - -	434	7	...	7	...	7	...	7	..
29	Polwarth - -	249	7	5	7	5	6	5	6	
30	Swinton - -	996	35	18	33	13	30	12	32	
31	Westruther - -	784	25	9	24	9	24	8	24	
32	Whitsome - -	608	17	9	17	10	15	11	16	
	Total -	36,382	976	412	955	393	903	395	944	4[illegible]

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	2	1	2	11
2	4	3	10	8	13	4	...	7	12
...	...	...	...	...	...	1	1	4	13
1	1	...	...	...	...	3	1	5	14
...	...	...	...	...	...	4	1	2	15
2	3	3	7	1	...	4	4	9	16
1	1	2	...	1	1	2	1	5	17
6	5	9	6	4	...	5	...	9	18
3	7	1	2	2	1	...	...	7	19
...	...	...	...	...	...	...	...	2	20
1	...	5	2	2	8	7	3	18	21
2	3	1	...	1	...	4	...	4	22
3	4	2	1	3	5	1	...	2	23
35	34	45	42	29	31	66	30	128	
...	...	...	...	...	...	...	...	2	1
1	6	1	...	...	...	2	...	1	2
...	...	...	...	...	...	2	...	...	3
...	...	1	...	1	1	1	...	1	4
...	...	...	...	...	...	...	...	2	5
...	...	1	...	...	...	...	...	...	6
2	...	1	...	2	1	1	...	8	7
3	2	...	...	...	...	2	2	4	8
...	...	...	...	...	...	...	...	...	9
4	1	1	...	1	...	4	7	10	10
1	...	1	...	1	2	3	2	5	11
2	2	...	...	1	...	3	...	3	12
...	...	2	3	2	3	...	2	1	13
...	...	...	...	...	...	4	...	...	14
...	...	...	...	...	...	1	1	1	15
...	...	...	...	...	...	...	...	...	16
...	...	...	...	...	...	2	2	3	17
2	...	4	...	1	...	3	5	3	18
...	...	...	...	...	...	...	...	...	19
...	...	1	8	...	...	...	...	1	20
1	...	4	1	...	...	...	...	1	21
...	...	...	...	...	...	...	...	4	22
...	...	2	...	...	...	2	2	10	23
...	...	1	2	...	...	...	...	...	24
...	...	...	...	...	...	...	...	1	25
...	...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	1	27
...	...	...	...	1	1	4	1	...	28
...	...	...	...	...	...	1	...	...	29
...	...	...	...	...	...	4	...	3	30
...	...	...	...	...	...	2	...	...	31
1	...	...	...	...	...	...	...	5	32
17	11	20	14	10	8	41	24	70	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
	BUTE.									
1	Cumbraes - -	1,613	11	5	11	7	11	6	11	6
2	Kilbride (Arran) -	2,380	77	19	75	20	73	22	75	20
3	Kilmory - -	2,879	90	23	91	21	90	26	90	23
4	Kingarth - -	901	15	5	16	4	15	8	15	5
5	North Bute - -	1,166	26	9	27	9	28	10	27	9
6	Rothesay - -	8,027	171	61	174	62	164	56	169	59
	Total -	16,966	390	122	394	123	381	128	388	124
	CAITHNESS.									
1	Bower - - -	1,700	36	10	39	14	35	14	36	12
2	Canisbay - -	2,729	85	37	82	45	82	37	83	39
3	Dunnet - -	1,661	65	22	63	21	64	18	64	20
4	Halkirk - -	2.664	100	22	102	22	102	26	101	23
5	Latheron - -	7,400	330	161	334	156	331	152	331	156
6	Olrick - -	2.028	55	13	52	14	53	11	53	12
7	Reay - - -	2,331	80	41	81	37	78	32	79	36
8	Thurso - - -	5,754	201	100	197	114	188	114	195	109
9	Watten - - -	1,453	32	10	31	10	31	7	31	9
10	Wick - - -	13,291	450	257	473	264	462	287	461	269
	Total -	41,011	1,434	673	1.454	697	1,426	698	1,438	689
	CLACKMANNAN.									
1	Alloa - - -	9,940	217	99	167	45	152	46	178	63
2	Clackmannan -	4.653	104	52	100	51	101	50	102	51
3	Dollar - - -	2,524	33	8	31	5	32	3	32	5
4	Logie - - -	4.553	53	24	51	24	48	24	50	24
5	Tillicoultry - -	5,118	43	21	47	26	44	24	44	23
	Total -	26,788	450	204	396	151	377	147	407	167
	DUMBARTON.									
1	Arrochar - -	525	12	2	15	4	13	7	13	4
2	Bonhill - - -	9,408	126	64	120	61	124	74	123	66
3	Cardross - -	7.080	137	106	140	121	128	116	135	114
4	Cumbernauld -	3,602	97	76	94	67	96	64	95	69
5	Dumbarton - -	8,933	133	80	134	97	124	87	130	88
6	Kilmaronock - -	978	14	4	15	5	13	3	14	4
7	Kilpatrick, New -	6.038	101	87	95	86	98	98	98	90
8	Kilpatrick, Old -	5.346	120	56	124	48	126	51	123	51
9	Kirkintilloch -	8,257	135	104	133	94	142	130	136	109
10	Luss - - -	730	25	13	26	13	22	8	24	11
11	Roseneath - -	1.780	16	5	21	11	19	3	18	6
12	Row - - -	8,439	97	42	114	47	112	51	107	46
	Total -	61,116	1,013	639	1,031	654	1,017	692	1,020	661

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
upers.	Dependants.	Paupers	Dependants	Paupers.	Dependants.				
1	...	...	...	1	1	2	...	2	1
2	...	2	...	4	...	1	...	10	2
1	...	3	...	3	3	...	...	13	3
1	2	2	5	2	...	...	...	3	4
...	...	...	...	...	...	1	3	6	5
4	3	3	1	2	...	24	3	20	6
9	5	10	6	12	4	28	6	54	
6	4	2	...	2	...	...	...	...	1
3	...	2	...	...	...	...	...	5	2
...	...	...	...	...	...	...	...	3	3
2	...	...	...	1	...	...	...	7	4
1	...	18	17	1	...	21	3	27	5
1	...	1	...	1	...	...	...	4	6
2	...	1	4	...	...	...	...	9	7
3	...	...	...	1	...	13	1	9	8
...	...	...	...	1	...	...	...	4	9
6	10	12	14	4	4	52	3	28	10
24	14	36	35	11	4	86	7	96	
5	5	...	...	2	5	14	1	21	1
1	...	1	...	3	...	8	11	12	2
...	...	...	...	2	2	...	...	6	3
1	1	2	3	1	...	7	2	6	4
3	...	2	3	1	...	3	1	6	5
10	6	5	6	9	7	32	15	51	
1	...	2	...	1	...	6	6	1	1
8	13	8	14	15	18	16	1	22	2
8	11	5	6	...	...	7	4	9	3
9	10	5	12	4	5	6	5	7	4
1	...	3	1	5	5	11	6	6	5
1	...	5	...	2	...	1	3	...	6
8	3	7	2	7	2	8	1	7	7
5	5	2	4	2	...	8	1	15	8
5	1	5	16	3	...	28	9	12	9
...	...	...	...	...	...	...	...	1	10
...	...	...	...	...	...	2	...	7	11
7	9	4	13	3	...	11	3	17	12
53	52	46	68	42	30	104	39	104	

No. of Parish	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the thr preceding Perio	
			Paupers.	Dependants	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dep dan
	DUMFRIES.									
1	Annan - - -	5,240	145	68	142	42	138	58	141	
2	Applegarth - -	902	9	3	11	3	12	2	10	
3	Caerlaverock -	1,151	46	9	43	13	41	13	43	
4	Canonbie - -	3,055	58	30	61	33	66	28	61	
5	Closeburn - -	1,612	37	19	36	16	36	15	36	
6	Cummertrees -	1,116	31	23	30	19	29	20	30	
7	Dalton - - -	577	16	4	15	8	15	8	15	
8	Dornock - -	826	20	8	20	8	18	7	19	
9	Dryfesdale - -	2,825	59	27	57	32	55	31	57	
10	Dumfries - -	14,841	333	194	311	173	311	172	318	
11	Dunscore - -	1,504	31	15	29	16	31	13	30	
12	Durrisdeer - -	1,189	37	8	34	7	35	7	35	
13	Eskdalemuir - -	551	21	8	16	6	14	5	17	
14	Ewes - - -	338	1	...	1	...	2	1	1	
15	Glencairn - -	1,749	71	28	61	23	58	23	63	
16	Graitny - -	1,395	44	9	42	7	37	26	41	
17	Half-Morton - -	611	7	1	7	1	7	1	7	
18	Hoddam - -	1,598	49	39	51	36	50	39	50	
19	Holywood - -	1,069	33	36	26	30	28	20	29	
20	Hutton - - -	842	22	25	21	32	22	19	21	
21	Johnstone - -	1,089	19	12	19	13	18	13	18	
22	Keir - - -	828	29	13	23	11	20	9	24	
23	Kirkconnell - -	952	16	5	20	6	19	7	18	
24	Kirkmahoe - -	1,332	30	22	33	22	33	28	32	
25	Kirkmichael - -	903	30	13	25	11	20	7	25	
26	Kirkpatrick-Fleming	1,529	41	15	42	14	38	20	40	
27	Kirkpatrick-Juxta	1,091	13	12	12	11	12	9	12	
28	Langholm - -	3,735	35	20	32	22	31	9	32	
29	Lochmaben - -	3,085	89	40	78	35	81	29	82	
30	Middlebie - -	2,000	44	36	45	33	48	27	45	
31	Moffat - - -	2,543	39	24	43	25	41	24	41	
32	Morton - - -	2,099	49	23	46	24	47	23	47	
33	Mousewald - -	647	20	14	20	12	21	15	20	
34	Penpont - -	1,323	23	6	19	8	17	6	19	
35	Ruthwell - -	972	29	13	29	17	23	18	27	
36	St Mungo - -	658	14	4	14	3	13	2	14	
37	Sanquhar - -	3,038	75	32	74	32	76	33	75	
38	Tinwald - -	993	19	9	22	18	21	18	21	
39	Torthorwald - -	1,098	34	14	36	15	34	15	34	
40	Tundergarth - -	510	21	18	17	12	18	14	18	
41	Tynron - - -	381	11	11	9	11	8	11	9	
42	Wamphray - -	505	6	9	6	9	7	11	6	
43	Westerkirk - -	540	12	...	12	...	12	...	12	
	Total -	74,842	1,768	919	1,690	869	1,663	856	1,707	
	EDINBURGH.									
1	Borthwick - -	1,720	36	28	33	33	36	27	35	
2	Calder, Mid - -	1,634	36	29	32	23	31	24	33	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May,	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
3	...	29	10	4	1	9	1	20	1
1	...	...	...	1	...	1	...	2	2
2	...	5	3	3	1	5	...	1	3
...	...	...	...	...	...	15	...	4	4
3	7	2	3	1	3	...	...	1	5
1	5	...	...	...	...	1	...	2	6
1	...	2	...	...	...	1	...	1	7
2	...	1	4	3	...	1	...	4	8
3	...	4	...	...	...	4	1	5	9
9	16	13	20	4	5	20	15	34	10
1	1	2	2	...	...	1	...	4	11
...	...	...	...	2	...	4	...	2	12
...	...	1	1	...	...	...	...	1	13
...	...	...	...	1	...	...	...	...	14
1	3	2	2	...	...	2	2	3	15
2	3	1	...	1	2	...	...	2	16
...	...	...	...	...	...	...	...	1	17
...	...	...	...	1	...	1	2	3	18
1	...	1	...	1	...	...	...	1	19
...	...	...	...	...	...	1	...	1	20
...	...	...	...	1	...	1	...	2	21
1	...	...	...	1	...	1	4	2	22
...	...	...	...	4	...	2	...	1	23
1	...	1	2	1	...	3	...	3	24
2	1	1	8	1	4	...	...	2	25
1	2	5	5	6	2	1	4	2	26
1	...	...	...	...	...	...	...	...	27
...	...	1	3	...	...	...	...	7	28
3	1	3	...	1	...	11	5	4	29
...	...	2	...	1	...	3	...	1	30
...	...	...	...	2	3	2	...	8	31
2	...	1	...	1	...	4	2	8	32
3	12	1	6	1	5	...	...	...	33
2	3	3	2	...	...	...	...	1	34
...	...	...	...	...	...	2	...	2	35
1	...	...	...	1	1	2	...	1	36
...	...	1	1	...	...	8	...	7	37
2	5	2	2	2	2	2	...	2	38
2	7	1	...	2	...	3	...	2	39
...	...	1	4	...	...	2	...	...	40
...	...	...	...	...	...	...	...	1	41
...	...	...	...	...	...	...	2	...	42
...	...	...	...	...	...	...	...	3	43
51	66	86	78	47	29	113	38	151	
2	1	...	...	...	5	...	2	3	1
2	...	3	...	3	...	2	...	4	2

No. of Parish	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods Paupers.	Mean of the three preceding Periods Dependants.
3	Calder, West -	7,865	54	57	56	59	65	64	58	6
4	Carrington - -	712	16	11	10	13	10	12	12	1
5	Cockpen - -	3,346	64	44	60	47	64	42	62	4
6	Colinton - -	3,644	60	30	62	37	52	26	58	3
7	Corstorphine -	1,788	45	20	48	23	48	22	47	2
8	Cramond - -	3,061	88	54	83	38	73	30	81	4
9	Cranston - -	1,036	18	14	15	15	15	13	16	1
10	Crichton - -	1,223	21	14	19	18	16	15	18	1
11	Currie - - -	2,360	50	18	48	14	46	14	48	1
12	Dalkeith - -	7,667	157	86	157	100	144	86	152	9
13	Duddingston -	6,369	100	54	99	45	100	40	99	4
14	Edinburgh - -	62,171	1,369	484	1,251	475	1,340	379	1,320	44
15	Fala, etc. - -	364	7	6	6	5	6	5	6	
16	Glencross - -	1,153	11	13	11	12	10	8	10	1
17	Heriot - - -	414	4	4	2	4	2	4	2	
18	Inveresk - -	10,071	174	104	166	100	159	122	166	10
19	Kirknewton - -	2,198	31	14	28	14	36	15	31	1
20	Lasswade - -	7,098	92	64	95	83	81	59	89	6
21	Leith, North - -	14,828	170	151	173	138	159	126	167	13
22	Leith, South - -	30.079	608	326	526	274	589	318	574	30
23	Liberton - -	3,791	118	59	112	56	106	57	112	5
24	Newbattle - -	2,902	55	74	53	71	55	70	54	7
25	Newton - -	1,181	33	29	29	31	32	34	31	3
26	Penicuik - -	3,765	62	37	65	45	62	55	63	4
27	Ratho - - -	1,744	36	21	35	21	33	18	34	2
28	St Cuthbert's and Canongate Combination - -	140,446	2,033	1,251	1,982	1,165	1,947	1,179	1,987	1,19
29	Stow - - -	2.306	27	31	26	31	29	27	27	2
30	Temple - -	1,536	25	18	23	14	23	13	23	1
	Total - -	328,472	5,600	3,145	5.305	3,004	5,369	2,904	5,424	3,01
	ELGIN OR MORAY.									
1	Alves - - -	1,018	30	28	29	25	29	26	29	
2	Bellie - - -	2,317	55	26	51	24	53	30	53	
3	Birnie - - -	375	10	1	9	1	9	...	9	..
4	Cromdale - -	3,817	169	72	170	78	168	87	169	
5	Dallas - - -	1 060	42	18	42	16	41	15	41	
6	Drainy - - -	3,293	62	30	59	25	57	28	59	
7	Duffus - - -	3,716	80	34	75	29	72	32	75	
8	Dyke and Moy -	1,238	64	23	63	24	62	24	63	
9	Edinkillie - -	1,286	57	32	60	37	60	34	59	
10	Elgin - - -	8.604	145	50	152	63	140	63	145	
11	Forres - - -	4.562	141	45	138	35	145	41	141	
12	Kinloss - - -	1,112	40	18	38	16	37	15	38	
13	Knockando - -	1,909	62	23	58	21	58	18	59	
14	New Spynie - -	1,612	49	34	42	33	39	25	43	
15	Rafford - - -	1,101	26	5	24	5	22	5	24	
16	Rothes - - -	2,148	50	14	49	16	54	21	51	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 4th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
pers.	Dependants.	Paupers.	Dependants.	Paupers	Dependants.				
32	38	36	51	33	47	8	6	9	3
..	...	2	...	1	...	...	...	...	4
...	...	1	3	...	...	6	2	10	5
1	1	1	...	2	...	8	5	7	6
2	2	3	1	...	...	7	7	3	7
2	...	1	...	...	...	2	2	4	8
...	...	...	...	1	2	2	...	2	9
...	...	...	...	1	1	...	...	3	10
..	...	1	...	1	...	2	...	4	11
2	9	...	...	6	9	18	2	12	12
1	2	1	...	1	...	24	1	10	13
8	25	60	21	12	11	100	56	218	14
..	...	1	...	...	...	...	...	1	15
2	1	1	...	3	...	2	2	1	16
...	...	...	...	...	...	...	...	...	17
...	...	4	...	2	1	18	5	25	18
...	...	4	2	1	...	...	...	6	19
1	...	6	14	1	2	5	1	9	20
7	20	10	12	5	6	20	9	25	21
22	15	23	21	25	33	36	15	65	22
..	...	3	1	2	3	8	5	11	23
...	...	...	...	1	2	3	1	5	24
1	...	1	...	1	...	...	...	4	25
...	...	4	4	3	1	5	2	10	26
...	...	...	...	1	5	1	...	9	27
73	57	51	55	33	22	132	60	254	28
...	...	3	3	...	...	...	...	6	29
1	...	...	...	...	1	...	...	2	30
29	171	220	188	139	151	409	183	722	
...	...	1	1	1	3	...	...	3	1
2	...	...	...	...	...	...	...	4	2
...	...	...	...	...	...	1	...	...	3
1	...	7	2	4	9	6	6	7	4
...	...	...	...	...	...	...	2	1	5
...	...	3	11	...	...	1	...	6	6
...	...	1	...	...	...	2	...	5	7
...	...	2	1	...	...	...	2	2	8
...	...	...	...	...	...	...	1	5	9
5	8	4	2	6	4	10	5	22	10
6	2	4	...	5	7	8	14	13	11
...	...	...	...	2	4	...	2	1	12
...	...	...	...	1	...	1	...	1	13
1	...	1	...	...	...	6	...	4	14
1	...	3	4	2	4	...	1	2	15
2	2	1	...	...	...	3	2	3	16

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
17	St Andrews-Lhanbride - -	1,346	29	15	24	15	23	15	25	1
18	Speymouth - -	634	21	3	22	2	21	1	21	
19	Urquhart - -	2,368	74	36	70	28	69	26	71	3
	Total -	43,516	1,206	507	1,175	493	1,159	506	1,180	50
	FIFE.									
1	Abbotshall - -	5,785	97	77	96	84	92	78	95	7
2	Abdie - - -	1,164	13	6	13	6	12	6	12	
3	Aberdour - -	1,697	21	15	21	14	19	20	20	1
4	Anstruther-Easter	1,169	18	6	17	6	16	4	17	
5	Anstruther-Wester	562	7	4	7	4	6	5	6	
6	Arngask - -	565	12	7	10	7	10	7	10	
7	Auchterderran -	4,017	29	21	30	19	32	23	30	2
8	Auchtermuchty -	2,958	59	26	56	24	53	30	56	2
9	Auchtertool - -	529	13	7	11	6	10	4	11	
10	Ballingry - -	982	10	6	8	5	8	6	8	
11	Balmerino - -	717	19	3	20	4	19	4	19	
12	Beath - - -	3,534	39	35	41	44	41	38	40	3
13	Burntisland - -	3,872	47	25	50	26	47	19	48	2
14	Cameron - -	1,158	17	17	16	17	16	13	16	1
15	Carnbee - -	1,088	14	10	14	12	14	12	14	1
16	Carnock - -	1,764	51	36	49	38	47	33	49	3
17	Ceres - - -	2,381	49	11	44	12	43	14	45	1
18	Collessie - -	1,703	26	16	27	18	25	17	26	1
19	Crail - - -	1,847	32	33	28	18	27	19	29	2
20	Creich - - -	387	7	3	7	3	7	4	7	
21	Cults - - -	767	23	11	25	24	24	9	24	1
22	Cupar - - -	7,102	115	49	114	56	114	59	114	[illegible]
23	Dairsie - - -	687	9	1	9	1	10	7	9	
24	Dalgety - -	1,310	22	14	21	12	22	13	21	[illegible]
25	Denino - - -	325	5	3	4	...	4	4	4	
26	Dunbog - -	220	6	4	6	4	6	4	6	
27	Dunfermline - -	23,313	511	250	490	254	516	211	505	23
28	Dysart - - -	9,682	146	51	138	44	129	45	137	4
29	Elie - - -	775	14	2	13	2	13	2	13	
30	Falkland - -	3,069	53	25	49	20	39	20	47	[illegible]
31	Ferry-Port-on-Craig	2,674	40	26	40	30	39	30	39	[illegible]
32	Flisk - - -	280	6	2	6	2	4	...	5	
33	Forgan - - -	2,243	18	16	23	4	22	7	21	
34	Inverkeithing -	3,074	71	51	66	50	72	40	69	[illegible]
35	Kemback - -	1,056	13	15	14	15	13	15	13	
36	Kennoway - -	1,703	42	17	45	25	42	16	43	
37	Kettle - - -	2,323	42	29	41	24	38	24	40	[illegible]
38	Kilconquhar - -	2,018	48	21	50	22	52	18	50	[illegible]
39	Kilmany - -	651	9	1	9	1	7	...	8	[illegible]
40	Kilrenny - -	3,015	54	15	53	13	57	10	54	
41	Kinghorn - -	3,323	66	39	62	41	58	43	62	[illegible]
42	Kinglassie - -	1,082	20	6	20	6	19	6	19	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
upers	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	2	3	...	...	2	...	1	17
3	...	4	...	4	...	3	3	4	18
1	3	3	2	1	3	1	11	7	19
22	15	36	26	26	35	44	49	91	
4	1	4	2	3	...	7	...	14	1
...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	...	1	3
...	...	...	...	...	...	2	1	1	4
...	...	...	...	3	4	...	...	...	5
...	...	...	...	...	...	1	1	1	6
1	...	1	...	1	...	4	3	6	7
...	...	1	...	...	...	2	8	8	8
...	...	...	...	...	...	...	...	...	9
...	...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	2	...	2	11
...	...	...	...	...	...	1	2	2	12
...	...	3	5	...	...	7	...	8	13
1	...	...	...	...	...	...	...	3	14
...	...	...	...	...	...	2	...	3	15
...	...	...	...	1	...	...	...	11	16
...	...	1	...	...	...	1	1	7	17
...	...	...	...	1	...	...	2	4	18
1	...	...	...	1	1	...	...	6	19
...	...	1	3	1	4	...	...	2	20
...	...	...	...	...	...	...	1	1	21
1	...	1	...	...	...	5	2	11	22
...	...	...	...	...	...	1	...	2	23
...	...	...	...	...	...	2	...	2	24
...	...	...	...	...	...	1	...	...	25
...	...	...	...	...	...	...	...	1	26
8	4	29	43	5	11	33	26	40	27
3	6	2	...	3	...	15	1	20	28
...	...	...	...	...	...	2	...	3	29
...	...	...	...	...	...	3	...	8	30
...	...	2	...	...	...	5	...	3	31
...	...	...	...	...	...	1	1	...	32
...	...	...	...	...	...	5	...	3	33
...	...	...	...	...	...	6	2	7	34
...	...	...	...	...	...	...	...	1	35
...	...	2	1	...	...	3	...	3	36
...	...	1	...	...	...	4	1	5	37
...	...	...	...	1	...	4	4	2	38
...	...	...	...	...	...	...	...	1	39
2	...	3	3	...	...	1	...	4	40
2	...	2	2	1	3	4	...	3	41
...	...	...	...	...	...	2	...	5	42

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the thr preceding period	
			Paupers.	Dependants.	Paupers	Dependants.	Paupers.	Dependants.	Paupers	Depe dant
43	Kingsbarns - -	922	19	7	21	6	18	7	19	
44	Kirkcaldy - -	7,003	81	45	74	46	74	43	76	
45	Largo - - -	2,318	48	24	52	14	50	18	50	
46	Leslie - - -	4,294	51	28	50	26	52	25	51	
47	Leuchars - -	1,727	35	28	35	27	35	26	35	
48	Logie - - -	402	6	3	5	3	6	3	5	
49	Markinch - -	5,413	104	48	100	39	93	51	99	
50	Monimail - -	918	15	3	14	3	17	6	15	
51	Moonzie - -	154	3	4	3	4	3	4	3	
52	Newburgh - -	2,529	52	29	40	16	52	17	48	
53	Newburn - -	362	4	2	3	2	3	2	3	
54	Pittenweem - -	1,803	34	14	31	14	31	15	32	
55	St Andrews - -	7,851	146	85	142	79	146	86	144	
56	St Leonards -	741	12	6	12	6	10	6	11	
57	St Monance - -	1,761	31	3	32	2	31	2	31	
58	Saline - - -	1,259	28	15	30	18	26	15	28	
59	Scoonie - -	3,178	61	33	58	26	61	42	60	
60	Strathmiglo - -	2,267	25	14	25	11	28	32	26	
61	Torryburn - -	1,051	29	8	30	8	27	9	28	
62	Wemyss - -	6,400	134	53	124	47	118	52	125	
	Total -	160,924	2,831	1,464	2,744	1,414	2,725	1,400	2,766	1,4
	FORFAR.									
1	Aberlemno - -	1,007	24	13	24	16	21	13	23	
2	Airlie - - -	778	16	7	18	8	15	6	16	
3	Arbirlot - -	919	17	14	16	15	17	13	16	
4	Arbroath - -	9,877	189	91	192	106	180	87	187	
5	Auchterhouse -	721	15	3	13	3	16	3	14	
6	Barry - - -	3,008	36	23	33	10	34	9	34	
7	Brechin - -	9,514	165	76	162	80	157	72	161	
8	Caraldstone - -	209	4	3	4	3	4	3	4	
9	Carmylie - -	1,309	23	28	23	28	22	25	22	
10	Cortachy - -	554	10	2	9	4	8	6	9	
11	Craig - - -	2,402	51	26	51	24	49	23	50	
12	Dun - - -	565	16	7	16	7	15	6	15	
13	Dundee - -	86,527	1,023	572	1,098	635	1,072	570	1,064	5
14	Dunnichen - -	1,536	51	41	48	41	50	43	49	
15	Edzell - - -	976	27	13	28	13	24	10	26	
16	Essie and Nevy -	586	20	8	19	8	19	8	19	
17	Farnell - -	580	18	7	22	10	21	9	20	
18	Fearn - - -	348	9	8	11	7	11	6	10	
19	Forfar - - -	12,585	174	111	177	99	172	100	174	1
20	Glammis - -	1,813	38	11	35	7	39	6	37	
21	Glenisla - -	925	13	4	13	2	13	2	13	
22	Guthrie - -	404	8	5	9	5	8	4	8	
23	Inverarity - - -	888	12	7	13	7	12	7	12	
24	Inverkeilor - -	1,521	35	13	33	11	35	7	34	
25	Kettins - - -	775	11	7	11	8	12	5	11	
26	Kingoldrum - - -	409	2	...	2	...	2	...	2	..

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
aupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants				
...	...	1	1	...	...	...	...	...	43
3	4	3	...	5	1	6	3	15	44
...	...	...	...	...	...	...	...	7	45
1	1	2	...	2	...	...	...	6	46
...	...	...	...	...	...	4	...	1	47
...	...	...	...	...	...	...	...	...	48
3	5	1	...	4	5	11	...	6	49
...	...	2	...	...	...	...	1	4	50
...	...	...	...	...	...	...	...	...	51
1	...	1	...	...	...	...	...	8	52
...	...	...	...	...	...	...	...	...	53
1	...	1	...	...	...	6	...	1	54
3	5	6	12	...	...	5	...	11	55
...	...	...	...	...	...	...	...	...	56
1	...	...	...	...	...	...	...	1	57
2	...	1	...	1	...	1	...	1	58
1	1	...	...	1	...	2	...	6	59
...	...	...	...	...	...	...	...	4	60
...	...	...	...	...	...	...	...	1	61
...	...	2	...	...	...	1	...	11	62
39	27	73	72	34	29	162	60	291	
...	...	...	...	...	...	...	...	8	1
...	...	...	...	...	...	...	...	4	2
...	...	...	...	1	...	...	...	3	3
3	...	6	1	3	4	24	...	28	4
...	...	...	...	...	...	2	...	1	5
...	...	1	4	1	...	1	...	7	6
4	1	6	1	2	1	6	10	16	7
...	...	...	...	...	...	...	...	1	8
1	4	...	...	1	...	...	...	1	9
...	...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	3	2	6	11
...	...	...	...	...	...	...	...	2	12
43	37	41	29	29	27	93	53	231	13
...	...	1	1	...	...	2	1	5	14
...	...	...	...	...	...	1	...	4	15
...	...	...	...	...	...	...	...	2	16
...	...	...	...	...	...	1	...	1	17
...	...	...	...	...	...	...	2	...	18
2	3	11	15	4	6	11	1	31	19
...	...	...	...	1	...	2	...	6	20
...	...	1	...	1	...	5	...	1	21
1	2	1	2	...	...	2	...	2	22
1	...	...	...	...	...	1	...	4	23
3	4	2	...	...	...	3	...	7	24
...	...	...	...	...	...	2	...	2	25
...	...	...	...	...	...	...	...	...	26

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
27	Kinnell - - -	766	28	27	22	27	18	25	22	26
28	Kinnettles - -	378	6	...	7	3	5	...	6	1
29	Kirkden - -	1,623	37	24	37	21	36	19	36	21
30	Kirriemuir - -	6,420	184	70	168	69	169	70	173	69
31	Lethnot - -	318	13	13	13	12	14	14	13	13
32	Liff and Benvie -	35,554	266	98	270	109	274	101	270	102
33	Lintrathen - -	756	8	12	8	12	8	10	8	11
34	Lochlee - -	424	21	16	21	15	18	10	20	13
35	Logie-Pert - -	1,251	43	12	43	14	38	12	41	12
36	Lunan - - -	248	6	...	6	...	6	...	6	...
37	Lundie - - -	400	13	8	11	11	9	14	11	11
38	Mains & Strathmartin	2,749	21	12	17	6	19	18	19	12
39	Marytoun - -	396	6	13	6	13	6	13	6	13
40	Menmuir - -	761	9	5	8	3	6	5	7	4
41	Monifieth - -	7,252	113	43	89	48	77	46	93	45
42	Monikie - -	1,397	19	12	18	12	14	8	17	10
43	Montrose - -	15,783	423	248	411	227	402	215	412	230
44	Murroes - -	751	6	...	6	...	6	...	6	...
45	Newtyle - -	931	29	...	30	...	31	4	30	1
46	Oathlaw - -	452	6	3	5	2	5	2	5	2
47	Panbride - -	1,331	26	7	25	6	24	5	25	6
48	Rescobie - -	748	12	16	11	17	9	14	10	15
49	Ruthven - -	247	3	...	4	...	6	...	4	...
50	St Vigeans - -	12,805	195	92	182	78	179	85	185	85
51	Strickathrow -	503	16	18	16	18	16	16	16	17
52	Tannadice - -	1,286	19	17	18	15	18	15	18	15
53	Tealing - -	879	7	9	6	9	7	6	6	8
	Total -	237,145	3,542	1,875	3,538	1,904	3,448	1,770	3,509	1,849
	HADDINGTON.									
1	Aberlady - -	1,022	24	4	25	4	24	...	24	2
2	Athelstaneford -	844	17	1	16	1	15	...	16	...
3	Bolton - - -	364	4	...	4	...	4	...	4	...
4	Dirleton - -	1,419	34	19	34	19	31	11	33	16
5	Dunbar - -	4,982	131	104	129	99	130	96	130	99
6	Garvald - -	832	21	15	20	13	20	15	20	14
7	Gladsmuir - -	1,863	45	21	45	18	44	14	44	17
8	Haddington - -	5,735	152	107	139	105	145	96	145	102
9	Humbie - -	967	13	8	15	8	15	8	14	8
10	Innerwick - -	892	14	20	15	16	15	14	14	16
11	Morham - -	204	2	2	3	...	1	...	2	...
12	North Berwick -	2,373	41	24	42	10	38	19	40	17
13	Oldhamstocks -	592	16	10	15	10	14	8	15	9
14	Ormiston - -	911	30	25	28	26	27	27	28	26
15	Pencaitland - -	1,320	31	9	31	9	29	9	30	9
16	Prestonkirk - -	1,931	65	12	64	21	61	23	63	18
17	Prestonpans - -	2,069	50	28	50	35	48	27	49	30
18	Salton - - -	647	11	...	14	...	14	...	13	...
19	Spot - - -	560	12	5	12	7	9	5	11	5

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	1	27
...	...	...	...	...	...	...	...	1	28
...	...	3	6	1	3	1	1	2	29
2	...	5	...	4	...	14	3	28	30
...	...	...	...	...	...	1	...	1	31
11	5	16	14	3	4	41	9	75	32
...	...	...	...	...	...	...	...	2	33
3	...	...	...	...	...	...	2	...	34
...	...	...	...	7	2	7	...	7	35
...	...	...	...	...	...	...	...	1	36
...	...	...	...	...	...	...	...	...	37
1	...	2	5	...	...	2	...	5	38
...	...	...	...	...	...	...	...	1	39
1	1	1	...	...	...	...	...	...	40
...	...	...	...	...	...	...	...	8	41
...	...	...	...	...	...	...	...	1	42
5	6	4	3	6	5	9	15	48	43
...	...	1	...	...	...	...	1	3	44
4	1	1	...	...	...	11	...	2	45
...	...	...	...	...	...	...	...	1	46
1	3	...	...	...	...	...	...	5	47
...	...	...	...	...	...	...	...	2	48
...	...	...	...	...	...	...	...	2	49
3	...	1	...	...	...	12	9	30	50
...	...	...	...	...	...	2	...	2	51
...	...	...	...	...	...	...	...	3	52
...	...	...	...	...	...	1	...	1	53
89	67	104	81	64	52	260	109	607	
...	...	...	...	1	...	4	...	1	1
...	...	...	...	...	...	1	...	2	2
...	...	...	...	...	...	...	...	1	3
...	...	4	5	...	...	...	2	5	4
1	...	1	...	2	...	13	...	14	5
1	...	...	...	1	3	...	3	...	6
...	...	...	...	...	...	3	...	4	7
8	12	9	12	2	1	9	5	13	8
1	1	...	...	...	...	3	...	3	9
1	2	...	...	2	...	...	...	2	10
...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	4	2	5	12
...	...	...	...	1	...	1	...	2	13
...	...	...	...	...	...	...	1	...	14
2	...	1	...	1	...	9	...	2	15
...	...	3	5	1	...	9	9	10	16
...	...	...	...	...	...	...	1	7	17
...	...	...	...	4	1	...	...	...	18
...	...	1	...	...	...	1	...	...	19

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
20	Stenton - - -	612	18	7	21	6	21	6	20	6
21	Tranent - -	4,852	124	92	121	85	121	83	122	86
22	Whitekirk - -	1,073	26	19	27	18	30	21	27	19
23	Whittingham -	657	16	16	16	20	15	15	15	17
24	Yester - - -	1,034	16	11	16	8	14	7	15	8
	Total -	37,755	914	559	902	538	885	504	900	533
	INVERNESS.									
1	Abernethy - -	1,752	99	33	102	21	102	27	101	27
2	Alvie - - -	882	46	23	43	24	41	17	43	21
3	Ardersier - -	1,284	31	26	29	25	25	20	28	23
4	Barra - - -	1,997	64	32	68	23	66	44	66	33
5	Boleskine & Abertarff	1,578	87	16	86	24	84	22	85	20
6	Bracadale - -	1,113	59	6	54	4	54	3	55	4
7	Croy - - -	1,841	47	27	47	32	46	34	46	31
8	Daviot - - -	1,598	73	22	76	29	71	16	73	22
9	Dores - - -	1,401	93	28	93	28	90	24	92	26
10	Duirnish - -	4,422	107	34	104	29	112	27	107	30
11	Duthil - - -	1,872	87	15	88	18	85	18	86	17
12	Glenelg - -	1,653	83	45	82	46	85	46	83	45
13	Harris - - -	4,120	77	54	78	40	78	39	77	44
14	Inverness - -	18,552	588	215	598	226	573	213	586	218
15	Kilmallie - -	4,066	122	37	121	30	122	26	121	31
16	Kilmonivaig - -	1,967	66	21	66	21	60	9	64	17
17	Kilmorack - -	2,728	132	33	134	38	130	37	132	36
18	Kilmuir (Skye) -	2,567	77	8	70	7	68	10	71	8
19	Kiltarlity - -	2,537	126	29	129	36	107	35	120	33
20	Kingussie - -	2,101	118	29	101	29	94	24	104	27
21	Kirkhill - -	1,582	64	11	64	11	60	13	62	11
22	Laggan - -	950	54	45	54	43	50	40	52	42
23	Moy - - -	1,005	24	1	25	2	23	5	24	2
24	Petty - - -	1,549	56	24	53	23	59	19	56	22
25	Portree - -	2,928	83	18	79	22	81	16	81	18
26	Sleat - - -	2,233	96	45	83	24	81	40	86	36
27	Small Isles - -	522	18	7	18	7	16	5	17	6
28	Snizort - - -	2,326	79	19	83	23	86	20	82	20
29	Strath - - -	2,562	67	19	65	18	80	27	70	21
30	Uist, North - -	4,107	75	17	82	21	84	25	80	21
31	Uist, South - -	5,749	159	64	140	61	131	60	143	61
32	Urquhart - -	2,780	149	44	145	45	135	38	143	42
	Total -	88,324	3,106	1.047	3,060	1,030	2,978	999	3,048	1,025
	KINCARDINE.									
1	Arbuthnot - -	924	14	8	13	8	12	6	13	7
2	Banchory-Devenick	3,052	69	29	66	28	68	32	67	29
3	Banchory-Ternan -	2,875	49	46	49	47	51	52	49	48
4	Benholm - -	1,569	50	14	45	13	45	13	46	13

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.					
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
...	...	...	...	...	...	1	...	4	20
...	...	...	...	2	...	13	9	17	21
1	...	...	...	1	...	...	...	8	22
...	...	...	...	...	...	4	...	1	23
...	...	...	...	...	...	...	...	1	24
15	15	19	22	18	5	75	32	102	
3	1	6	9	...	...	...	1	3	1
...	...	...	...	2	...	1	...	3	2
...	...	...	...	...	...	...	2	3	3
3	10	1	3	2	3	7	3	3	4
3	...	4	1	2	1	2	1	8	5
6	...	4	2	12	2	4	4	...	6
3	1	...	...	4	3	4	...	4	7
4	...	1	1	...	...	...	...	4	8
...	...	...	...	...	...	4	...	3	9
9	5	11	3	11	2	3	...	10	10
2	...	3	2	2	1	4	1	8	11
1	3	2	6	3	2	...	...	5	12
6	...	1	1	...	...	3	2	4	13
18	17	18	12	16	9	19	20	67	14
1	...	2	...	2	...	14	3	18	15
2	...	5	3	2	1	1	1	2	16
3	6	2	...	2	...	8	...	4	17
9	4	5	...	...	2	8	1	8	18
3	3	2	...	2	...	2	3	5	19
...	...	2	4	...	...	...	...	3	20
1	...	1	...	1	...	2	...	7	21
1	...	1	...	...	...	2	2	3	22
3	...	3	...	...	...	...	...	2	23
3	5	3	1	1	...	...	...	2	24
1	...	3	3	2	...	7	...	9	25
...	...	1	4	1	...	7	1	4	26
...	...	...	...	...	...	...	...	1	27
2	2	1	...	1	1	2	1	11	28
4	...	6	4	...	...	1	1	2	29
...	...	1	1	2	...	2	...	11	30
6	3	...	...	10	7	11	...	10	31
1	...	...	...	...	...	1	...	12	32
98	60	89	60	80	34	119	47	230	
...	...	...	...	...	...	...	...	2	1
1	1	2	1	2	...	5	1	9	2
6	5	4	3	4	6	4	1	6	3
2	...	3	...	2	...	1	4	4	4

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
5	Bervie - - -	1,843	41	33	39	39	35	28	38	33
6	Dunottar - -	2,102	45	16	45	17	43	14	44	15
7	Durris - - -	1,021	20	11	20	10	21	17	20	12
8	Fettercairn - -	1,539	34	24	35	26	35	25	34	25
9	Fetteresso - -	5,665	119	28	110	31	114	21	114	26
10	Fordoun - -	2,113	36	29	34	29	32	27	34	28
11	Garvock - -	476	6	8	7	8	7	4	6	6
12	Glenbervie - -	1,073	26	9	25	7	24	7	25	7
13	Kinneff - -	1,062	23	8	22	12	22	8	22	9
14	Laurencekirk -	2,174	39	23	40	26	39	34	39	27
15	Maryculter - -	1,110	21	16	21	16	21	19	21	17
16	Marykirk - -	1,771	78	45	74	48	69	47	73	46
17	Nigg - - -	2,348	58	47	57	44	60	50	58	47
18	St Cyrus - -	1,585	47	42	49	42	49	37	48	40
19	Strachan - -	795	35	8	36	10	35	8	35	8
	Total -	35,097	810	444	787	461	782	449	793	451
	KINROSS.									
1	Cleish - - -	969	7	2	6	2	6	2	6	2
2	Kinross - -	2,477	49	20	45	18	51	22	48	20
3	Orwell - - -	2,248	34	18	36	18	41	16	37	17
4	Portmoak - - -	1,193	21	13	22	16	22	20	21	16
	Total	6,457	111	53	109	54	120	60	113	55
	KIRKCUDBRIGHT.									
1	Anwoth - -	827	24	13	21	9	21	6	22	9
2	Balmaclellan -	1,057	28	15	30	18	30	15	29	16
3	Balmaghie - -	1,085	17	3	17	6	17	5	17	4
4	Borgue - - -	1,087	37	19	37	17	36	22	36	19
5	Buittle- - -	1,026	24	19	24	22	23	20	23	20
6	Carsphairn - -	545	12	3	11	4	13	2	12	3
7	Colvend - -	1,318	37	22	39	22	44	21	40	21
8	Crossmichael -	1,492	31	17	27	15	26	11	28	14
9	Dalry - - -	1,074	58	33	50	29	47	14	51	25
10	Girthon - -	1,586	57	25	60	28	57	29	58	27
11	Kells - - -	1,007	46	28	46	26	45	23	45	25
12	Kelton - - -	3,222	87	69	82	62	77	73	82	68
13	Kirkbean - -	825	22	11	19	8	19	12	20	10
14	Kirkcudbright -	3,346	78	18	61	27	59	16	66	20
15	Kirkgunzeon -	661	22	12	22	13	21	13	21	1[illegible]
16	Kirkmabreck -	1,568	49	25	46	27	47	33	47	2[illegible]
17	Kirkpatrick-Durham	1,374	37	28	37	27	35	23	36	2[illegible]
18	Kirkpatrick-Irongray	815	17	5	18	5	18	5	17	[illegible]
19	Lochrutton - -	656	13	9	14	13	12	14	13	1[illegible]
20	Minnigaff - -	1,529	46	28	46	19	45	29	45	2[illegible]

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	1	...	1	...	...	2	2	5
...	...	...	...	...	...	1	...	3	6
3	8	4	8	6	6	1	1	5	7
...	...	...	...	...	...	4	3	4	8
2	8	3	2	2	2	5	5	11	9
...	...	1	3	...	...	2	...	2	10
...	...	...	...	...	...	...	1	1	11
2	1	2	...	...	...	5	1	1	12
1	...	...	...	...	...	...	1	2	13
...	...	1	...	...	...	1	1	7	14
...	...	1	2	...	...	2	...	1	15
...	...	...	...	...	...	...	3	7	16
4	3	4	2	2	...	...	4	3	17
...	...	...	...	...	...	...	1	7	18
...	...	...	...	...	...	4	1	4	19
21	26	26	21	19	14	35	30	81	
...	...	...	...	1	...	...	...	1	1
1	...	2	...	...	...	4	1	11	2
...	...	...	...	...	...	2	...	10	3
1	...	...	...	...	...	2	...	6	4
2	...	2	...	1	...	8	1	28	
1	2	1	...	...	...	3	...	...	1
2	5	...	...	2	7	2	...	2	2
2	3	1	...	...	...	2	...	2	3
...	...	...	...	...	...	...	1	...	4
...	...	...	...	...	...	1	...	4	5
...	...	...	...	...	...	...	...	2	6
4	4	3	...	1	...	4	...	1	7
2	...	3	3	2	...	...	...	...	8
...	...	...	...	...	...	3	2	3	9
2	1	...	...	...	...	3	...	4	10
...	...	...	...	...	...	3	...	1	11
2	...	2	...	5	...	1	1	8	12
...	...	...	...	...	...	1	...	1	13
...	...	...	...	1	1	...	1	9	14
...	...	...	...	...	...	2	...	2	15
...	...	...	...	1	...	6	6	4	16
...	...	4	10	2	...	...	...	6	17
...	...	...	...	1	2	...	1	2	18
1	1	1	...	2	...	...	...	...	19
3	1	2	...	1	...	2	2	5	20

No of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
21	New Abbey - -	931	19	5	16	4	18	11	17	[illegible]
22	Parton - -	737	19	18	17	16	15	13	17	1[illegible]
23	Rerrick - -	1,911	49	31	45	25	48	31	47	2[illegible]
24	Terregles - -	547	10	5	10	5	9	5	9	[illegible]
25	Tongland - -	908	29	10	27	11	25	11	27	1[illegible]
26	Troqueer - -	5,402	130	48	129	51	125	50	128	4[illegible]
27	Twynholm - -	717	18	14	18	11	19	12	18	1[illegible]
28	Urr - - -	4,606	108	42	108	54	111	56	109	5[illegible]
	Total -	41,859	1,124	576	1,077	574	1,062	574	1,087	57[illegible]
	LANARK.									
1	Avondale - -	5,460	155	99	154	76	146	90	151	8[illegible]
2	Barony - -	222,927	3,472	2,136	3,597	2,208	3,468	2.195	3,512	2,17[illegible]
3	Biggar - - -	2,013	41	30	44	31	46	27	43	2[illegible]
4	Blantyre - -	3,472	74	44	77	47	73	30	74	4[illegible]
5	Bothwell - -	19,292	290	266	312	269	309	276	303	27[illegible]
6	Cadder - - -	6,464	91	88	96	86	97	93	94	8[illegible]
7	Cambuslang - -	3,740	66	49	61	44	62	60	63	5[illegible]
8	Cambusnethan -	20,326	292	451	278	416	332	467	300	44[illegible]
9	Carluke - -	7,066	107	76	110	78	107	76	108	7[illegible]
10	Carmichael - -	708	19	13	15	12	15	13	16	1[illegible]
11	Carmunnock - -	702	5	6	6	5	6	5	5	
12	Carnwath - -	5,709	84	83	82	85	79	90	81	8[illegible]
13	Carstairs - -	1,718	12	5	12	10	11	6	11	
14	Covington - -	454	4	...	4	...	4	...	4	...
15	Crawford - -	1,829	50	33	47	19	43	22	46	2[illegible]
16	Crawfordjohn -	853	26	8	26	3	26	9	26	
17	Culter - - -	593	10	2	9	2	9	2	9	
18	Dalserf - - -	7,341	100	103	108	111	115	109	107	10[illegible]
19	Dalziel - - -	9,175	98	132	108	122	98	125	101	12[illegible]
20	Dolphinton - -	231	3	2	3	2	3	2	3	
21	Douglas - -	2,624	55	45	57	45	59	47	57	4[illegible]
22	Dunsyre - -	302	3	...	3	1	3	...	3	...
23	Glasgow - -	181,741	2,963	1,607	3,075	1,643	2,934	1,743	2,990	1,66[illegible]
24	Glassford - -	1,430	41	29	41	30	38	21	40	2[illegible]
25	Govan Combination	151,402	1,839	1,421	1,845	1,414	1,857	1,407	1,847	1,41[illegible]
26	Hamilton - -	16,803	371	266	378	262	372	229	373	25[illegible]
27	Kilbride, East -	3,861	48	36	45	28	47	31	46	3[illegible]
28	Lanark - - -	7,841	294	156	290	159	285	161	289	15[illegible]
29	Lesmahagow -	8,709	211	174	209	187	203	169	207	17[illegible]
30	Libberton - -	691	10	2	10	2	10	2	10	
31	Monkland, New -	22,752	540	412	550	435	540	340	543	39[illegible]
32	Monkland, Old -	34,073	413	439	380	373	432	526	408	44[illegible]
33	Pittenain - -	366	7	1	7	3	7	4	7	
34	Rutherglen - -	10,766	169	161	178	146	187	161	178	15[illegible]
35	Shotts - - -	8,353	138	89	128	90	128	108	131	9[illegible]
36	Stonehouse - -	3,177	59	50	57	54	57	44	57	4[illegible]
37	Symington - -	442	12	3	10	3	10	3	10	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
aupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	1	2	...	...	2	...	2	21
...	...	...	...	...	...	2	1	...	22
...	...	...	...	...	...	4	4	7	23
...	...	...	...	1	1	2	1	2	24
...	...	...	...	...	...	...	...	2	25
2	2	2	2	1	...	16	1	11	26
...	...	...	...	...	...	...	...	5	27
2	...	6	11	2	...	16	6	4	28
23	19	26	28	22	11	75	27	89	
4	4	9	7	2	...	11	4	16	1
255	164	251	162	219	132	285	98	301	2
1	...	5	3	2	6	1	3	2	3
1	...	2	11	1	5	6	...	7	4
13	23	9	23	15	38	19	7	19	5
5	4	7	11	6	10	7	...	11	6
3	...	6	13	4	5	9	1	7	7
22	35	8	29	23	34	28	9	12	8
5	16	14	12	5	17	12	10	8	9
3	...	2	...	5	...	...	1	1	10
...	...	1	...	1	...	5	...	1	11
2	...	5	14	4	15	6	2	4	12
1	...	...	...	...	...	1	2	...	13
...	...	...	...	...	...	...	...	...	14
...	...	4	7	3	5	1	...	2	15
...	...	...	...	...	...	3	1	3	16
...	...	...	...	...	...	...	...	2	17
4	4	8	19	5	10	19	3	2	18
4	9	5	11	4	19	12	4	3	19
...	...	...	...	...	...	...	...	...	20
3	1	3	...	...	...	2	1	2	21
...	...	...	...	...	...	1	...	...	22
373	226	474	241	365	247	195	176	372	23
...	...	1	...	1	6	...	1	4	24
99	169	248	233	198	157	214	129	173	25
5	9	7	13	1	...	12	5	21	26
...	...	1	...	1	...	5	5	5	27
9	5	8	9	2	2	9	2	8	28
5	...	6	...	8	3	16	3	14	29
...	...	...	...	...	...	...	...	...	30
21	19	34	56	20	23	40	13	43	31
17	15	26	43	19	17	53	21	39	32
...	...	1	...	3	2	...	...	...	33
10	14	12	10	7	5	28	7	23	34
23	41	17	29	15	22	5	6	11	35
2	6	1	1	3	...	6	1	5	36
...	...	...	...	...	...	...	...	...	37

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants
38	Wandell & Lamington	332	13	6	12	6	9	2	11	
39	Walston - -	425	9	6	8	1	12	...	9	
40	Wiston & Roberton	680	19	...	18	12	16	9	17	
	Total -	787,005	12,213	8,529	12,450	8,520	12,255	8,704	12 306	8,58
	LINLITHGOW.									
1	Abercorn - -	933	24	15	25	15	24	12	24	1
2	Bathgate - -	10,129	171	142	162	143	177	91	170	12
3	Borrowstounness -	4,986	103	24	106	34	86	35	98	2
4	Carriden - -	1,799	36	12	37	8	38	25	37	1
5	Dalmeny - -	1,492	41	19	42	19	41	17	41	1
6	Ecclesmachen -	329	6	5	6	5	6	5	6	
7	Kirkliston - -	2,187	61	31	62	30	59	26	60	2
8	Linlithgow - -	5,554	189	53	152	36	155	36	165	4
9	Livingstone - -	1,727	38	17	35	17	32	15	35	1
10	Queensferry - -	945	8	5	9	6	11	6	9	
11	Torphichen - -	1,630	38	27	36	28	25	26	33	2
12	Uphall - - -	2,772	38	30	44	19	28	12	36	2
13	Whitburn - -	6,911	59	45	61	58	62	51	60	2
	Total -	41,394	812	425	777	418	744	357	777	40
	NAIRN.									
1	Ardclach - -	1,197	42	13	39	11	37	11	39	
2	Auldearn - -	1,279	73	24	51	21	53	26	59	2
3	Cawdor - -	1,027	35	13	34	12	31	11	33	
4	Nairn - - -	4,869	102	47	108	42	110	39	106	
	Total -	8,372	252	97	232	86	231	87	238	
	ORKNEY & SHETLAND.									
	ORKNEY.									
1	Birsay and Harray	2,324	18	...	15	2	16	...	16	...
2	Cross and Burness	1,639	31	11	31	11	29	11	30	
3	Eday - - -	905	20	3	21	4	19	2	20	
4	Evie and Rendal -	1,340	30	3	30	4	27	6	29	
5	Firth - - -	789	17	9	16	9	15	9	16	
6	Holm - - -	935	16	3	18	9	19	9	17	
7	Hoy and Græmsay	581	10	6	11	5	11	5	10	
8	Kirkwall - -	4,261	183	68	178	63	177	62	179	
9	Lady - - -	953	31	8	31	7	27	7	29	
10	Orphir - - -	1,040	20	14	21	9	19	6	20	
11	Ronaldshay, South	3,228	82	34	72	31	72	18	75	
12	Rousay & Egilshay	1,101	16	1	16	...	17	...	16	
13	St Andrews and Deerness - -	1,733	31	...	30	2	33	1	31	
14	Sandwick - -	1,153	12	3	11	3	11	3	11	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
pers.	Dependants	Paupers.	Dependants.	Paupers.	Dependants.				
..	...	...	...	...	...	...	...	1	38
..	...	...	...	...	...	6	...	...	39
..	...	...	...	1	...	...	...	...	40
0	764	1,175	957	942	780	1,017	515	1,122	
1	1	...	...	...	...	4	...	2	1
..	...	...	...	...	...	8	6	5	2
2	3	3	5	...	...	12	...	8	3
1	3	...	...	1	2	2	...	6	4
4	2	2	1	2	1	...	...	2	5
..	...	...	...	...	...	1	...	1	6
2	5	...	...	...	...	2	2	7	7
1	2	2	7	...	...	13	...	10	8
..	...	...	...	1	3	2	...	5	9
1	...	2	...	1	4	...	...	3	10
..	...	1	1	1	...	1	1	...	11
..	...	1	...	1	...	4	2	2	12
..	...	1	1	...	...	13	6	11	13
12	16	12	15	7	10	62	17	62	
...	...	...	...	...	...	4	2	3	1
1	...	1	...	2	4	...	4	3	2
...	...	...	...	1	...	...	...	4	3
...	...	4	5	3	2	12	...	8	4
1	...	5	5	6	6	16	6	18	
1	...	2	2	1	...	...	...	5	1
...	...	...	...	...	...	...	...	1	2
2	1	2	...	3	...	1	...	1	3
1	...	...	...	1	...	1	...	5	4
...	...	...	...	...	...	...	1	1	5
...	...	1	...	...	...	...	...	2	6
...	...	...	...	...	...	...	...	2	7
4	4	2	3	...	...	2	1	11	8
...	...	...	...	...	...	...	...	1	9
...	...	...	...	1	...	...	...	2	10
1	...	2	1	...	...	3	...	3	11
2	...	1	...	1	...	...	...	2	12
2	...	2	...	1	...	...	...	2	13
...	...	...	...	...	...	...	...	1	14

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the thr preceding Perio	
			Paupers	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dep dan
15	Shapinshay - -	949	7	6	6	...	6	7	6	
16	Stennis - - -	645	4	...	6	...	6	...	5	
17	Stromness - -	2,403	85	34	87	32	79	22	83	
18	Stronsay - -	1,305	53	18	54	17	53	20	53	
19	Walls and Flotta -	1,530	29	4	33	4	33	4	31	
20	Westray and Papa-Westray - -	2,460	55	21	57	22	57	21	56	
	Total -	31,274	750	246	744	234	726	213	740	
	SHETLAND.									
21	Bressay - -	1,854	56	10	57	10	55	9	56	
22	Delting - -	1,862	63	29	66	33	62	28	63	
23	Dunrossness - -	4,522	113	32	111	37	116	23	113	
24	Fetlar & North Yell	1,410	46	3	42	...	38	5	42	
25	Lerwick - -	4,180	155	52	173	51	152	48	160	
26	Nesting - -	2,679	86	22	88	25	83	21	85	
27	North Mavine -	2,602	50	13	55	32	56	25	53	
28	Sandsting - -	2,806	87	20	93	25	100	39	93	
29	Tingwall - -	2,491	110	36	115	41	116	42	113	
30	Unst - - -	2,780	94	23	90	22	96	34	93	
31	Walls - - -	2,579	103	27	105	30	99	33	102	
32	Yell - - -	1,843	64	12	64	14	67	23	65	
	Total -	31,608	1,027	279	1,059	320	1,040	330	1,042	
	Orkney & Shetland together - -	62,882	1,777	525	1,803	554	1,766	543	1,782	
	PEEBLES.									
1	Broughton - -	729	16	13	16	13	14	11	15	
2	Drumelzier - -	221	2	1	2	1	1	...	1	
3	Eddlestone - -	700	16	10	15	10	12	3	14	
4	Innerleithen - -	2,812	28	7	30	10	32	12	30	
5	Kirkurd - -	294	5	1	5	2	6	3	5	
6	Linton, West -	1,387	41	31	44	22	37	28	40	
7	Lyne and Megget -	174	2	...	2	...	2	...	2	
8	Manor - - -	271	2	2	1	...	1	3	1	
9	Newlands - -	851	22	11	23	16	20	11	21	
10	Peebles - -	3,172	70	25	57	28	63	21	63	
11	Skirling - -	325	3	...	4	2	4	2	3	
12	Stobo - - -	459	10	3	11	5	9	6	10	
13	Traquair - -	669	19	12	17	12	15	9	17	
14	Tweedsmuir - -	190	1	...	1	...	1	...	1	
	Total -	12,254	237	116	228	121	217	109	227	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May,	Deserted Children at 14th May.	Lunatics at 14th May.	
pers.	Dependants.	Paupers.	Dependants	Paupers.	Dependants.				
1	...	2	...	1	...	...	...	...	15
1	3	...	...	2	...	...	...	2	16
4	7	1	2	...	...	...	...	7	17
2	1	...	...	...	...	1	...	3	18
2	...	1	...	...	...	4	3	2	19
.	...	...	...	...	...	...	1	...	20
3	16	16	8	11	...	12	6	53	
.	...	...	...	...	...	2	...	1	21
2	7	...	...	9	5	1	1	5	22
3	4	2	...	5	...	1	2	6	23
1	1	1	...	...	...	...	...	...	24
5	1	10	9	12	3	5	...	9	25
9	5	7	5	15	10	1	...	3	26
2	...	1	2	1	1	...	...	4	27
9	...	9	1	7	...	...	...	3	28
9	...	7	2	4	...	7	2	5	29
2	...	...	...	1	...	4	...	10	30
2	...	3	...	...	...	1	2	5	31
.	...	...	...	...	...	...	1	4	32
3	18	40	19	54	19	22	8	55	
5	34	56	27	65	19	34	14	108	
	...	...	...	...	...	...	...	2	1
	...	...	...	...	...	...	...	...	2
	...	...	...	...	...	1	...	4	3
	...	...	...	1	...	1	3	8	4
	...	...	...	...	...	...	...	...	5
	2	1	2	1	1	3	...	2	6
	...	...	...	...	...	...	...	...	7
	...	...	...	...	...	...	...	1	8
	...	...	...	...	...	2	...	4	9
	...	...	...	1	4	4	...	9	10
	...	...	...	...	...	...	...	...	11
	3	...	...	...	...	...	...	...	12
	...	...	...	...	...	1	3	...	13
	...	...	...	...	...	...	...	...	14
	5	1	2	3	5	12	6	30	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers	At 14th May. Dependants.	Mean of the thr preceding Period Paupers.	Mean of the thr preceding Period Depe dant
	PERTH.									
1	Aberdalgie - -	342	6	4	4	3	4	3	4	
2	Aberfoyle - -	432	19	13	18	12	18	14	18	
3	Abernethy - -	1,744	25	23	25	23	21	12	23	
4	Abernyte - -	253	5	3	5	1	5	1	5	
5	Alyth - - -	3,352	61	21	56	22	55	28	57	
6	Auchterarder -	3,795	54	25	60	17	60	22	58	
7	Auchtergaven -	2,141	65	23	67	16	65	22	65	
8	Balquhidder - -	743	23	7	23	9	23	8	23	
9	Bendochy - -	675	9	17	8	12	7	13	8	
10	Blackford - -	1,883	35	21	32	21	34	19	33	
11	Blair-Athol - -	1,788	71	23	70	25	66	25	69	
12	Blairgowrie - -	5,109	62	20	57	18	61	14	60	
13	Callander - -	1,870	34	16	35	17	33	20	34	
14	Caputh - - -	2,142	36	28	37	28	31	31	34	
15	Cargill - - -	1,411	36	6	35	6	36	6	35	
16	Clunie - - -	603	12	5	13	5	13	6	12	
17	Collace - - -	456	6	3	7	3	8	4	7	
18	Comrie - - -	1,911	54	18	59	25	61	14	58	
19	Coupar-Angus -	3,055	29	9	29	9	32	9	30	
20	Crieff - - -	4,598	97	35	96	35	92	46	95	
21	Culross - -	1,354	16	9	15	3	15	3	15	
22	Dowally - -	461	8	...	7	1	8	...	7	
23	Dron - - -	343	6	1	8	3	8	3	7	
24	Dull - - -	2,681	83	12	83	12	76	17	80	
25	Dunbarney - -	913	15	8	17	10	17	11	16	
26	Dunblane - -	3,247	61	34	62	35	59	31	60	
27	Dunkeld - -	378	19	3	17	3	18	3	18	
28	Dunkeld, Little -	2,373	84	12	73	11	73	11	76	
29	Dunning - -	1,832	40	11	39	9	36	8	38	
30	Errol - - -	2,504	80	36	74	43	62	22	72	
31	Forgandenny -	632	15	14	16	17	15	13	15	
32	Forteviot - -	567	7	...	6	2	5	3	6	
33	Fortingall - -	1,766	76	24	74	21	67	27	72	
34	Fossaway - -	1,461	18	3	17	5	19	5	18	
35	Fowlis-Easter -	291	4	...	4	...	4	...	4	
36	Fowlis-Wester -	1,161	32	10	31	11	30	11	31	
37	Gask - - -	369	4	...	3	...	3	...	3	
38	Glendevon - -	105	1	...	2	...	2	...	1	
39	Inchture - -	659	13	11	14	10	14	8	13	
40	Kenmore - -	1,615	58	12	55	13	53	17	55	
41	Killin - - -	1,856	35	3	32	3	29	8	32	
42	Kilmadock - -	3,170	62	34	62	31	60	27	61	
43	Kilspindie - -	679	9	6	10	5	11	5	10	
44	Kincardine - -	1,484	30	13	33	13	30	14	31	
45	Kinclaven - -	607	13	3	12	4	12	3	12	
46	Kinfauns - -	578	15	...	14	10	13	10	14	
47	Kinloch - -	260	3	2	3	2	3	2	3	
48	Kinnaird - -	299	7	5	6	5	6	5	6	
49	Kinnoul - -	3,108	57	36	57	36	57	33	57	
50	Kirkmichael - -	965	13	3	12	3	13	4	12	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
upers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	...	1
3	2	2	2	...	...	...	...	...	2
...	...	...	...	...	...	...	...	1	3
...	...	...	...	...	...	...	...	...	4
...	...	7	1	3	1	6	...	8	5
1	...	2	...	1	...	2	3	9	6
...	...	...	...	...	...	4	...	9	7
1	...	1	...	...	...	...	...	1	8
...	...	...	...	...	...	1	...	...	9
...	...	...	...	...	...	...	3	9	10
...	...	...	...	...	...	...	...	14	11
...	...	1	...	2	...	8	...	8	12
1	...	1	...	1	...	2	...	4	13
2	...	2	...	...	...	3	...	4	14
...	...	1	1	...	...	4	...	3	15
...	...	...	...	...	...	...	...	2	16
...	...	2	...	...	...	2	3	...	17
4	...	2	...	6	...	14	...	6	18
1	...	...	...	...	...	1	3	4	19
1	...	4	3	1	...	7	8	12	20
...	...	...	...	...	...	3	...	3	21
1	...	...	...	...	1	...	...	2	22
...	...	...	...	...	...	...	...	1	23
1	...	1	...	1	...	2	...	9	24
1	...	1	3	...	...	2	...	1	25
2	...	1	2	1	...	...	1	6	26
1	...	1	...	...	...	...	3	2	27
2	...	2	...	1	...	2	...	9	28
...	...	1	...	1	3	1	...	6	29
...	...	...	...	...	...	6	...	11	30
...	...	...	...	...	...	...	...	1	31
...	...	...	...	...	...	...	...	1	32
...	...	...	...	1	...	...	...	9	33
...	...	...	...	...	...	...	...	3	34
1	...	...	...	...	...	1	...	2	35
...	...	2	...	...	...	...	3	11	36
1	...	...	...	...	...	...	...	1	37
2	...	...	...	...	...	...	...	...	38
...	...	...	...	1	...	...	...	4	39
...	...	1	6	...	...	...	...	12	40
...	...	1	...	...	...	...	...	4	41
3	...	3	2	1	2	...	...	5	42
1	...	...	...	...	...	...	...	1	43
2	...	...	...	...	...	...	1	7	44
...	...	...	...	...	...	...	...	2	45
...	...	...	...	...	...	...	...	3	46
1	...	...	...	...	...	1	...	...	47
...	...	...	...	1	...	1	...	1	48
3	10	3	5	4	4	3	1	10	49
3	1	...	...	...	...	1	...	3	50

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the th preceding Peri Paupers.	Dep dan
51	Lethendy - -	179	5	4	5	4	6	3	5	
52	Logierait - -	2,417	86	24	89	26	79	22	84	
53	Longforgan - -	1,753	44	22	39	17	38	22	40	
54	Madderty - -	523	10	8	11	8	10	8	10	
55	Meigle - - -	745	5	...	7	1	4	...	5	
56	Methven - -	2,115	56	57	56	54	56	52	56	
57	Moneydie - -	244	6	3	5	2	5	...	5	
58	Monivaird - -	744	13	8	13	7	9	6	11	
59	Monzie - - -	803	27	15	24	13	20	12	23	
60	Moulin - - -	1,793	44	12	40	15	39	12	41	
61	Muckhart - -	612	17	9	13	18	14	10	14	
62	Muthill - -	2,703	71	39	71	32	70	46	70	
63	Perth - - -	23,507	599	263	593	244	565	287	585	
64	Port-of-Monteith -	1,243	30	12	25	8	24	8	26	
65	Rattray - -	2,610	27	17	24	8	22	8	24	
66	Redgorton - -	1,461	48	34	48	33	49	33	48	
67	Rhynd - - -	327	12	10	12	10	12	10	12	
68	Scone - - -	2,320	50	11	52	14	49	14	50	
69	St Madoes - -	290	4	...	4	...	4	...	4	
70	St Martins - -	735	21	18	20	17	21	17	20	
71	Tibbermuir - -	1,563	17	11	16	10	15	9	16	
72	Trinity-Gask -	415	13	4	13	4	12	1	12	
73	Tullialian - -	2,184	72	32	70	18	75	31	72	
74	Weem - - -	520	20	5	18	5	17	5	18	
	Total -	127,827	2,920	1,243	2,862	1,196	2,758	1,237	2,846	1,
	RENFREW.									
1	Abbey - - -	30,587	614	429	714	444	677	494	668	
2	Cathcart - -	7,231	52	43	55	45	54	53	53	
3	Eaglesham - -	1,714	42	8	40	6	39	8	40	
4	Eastwood - -	13,098	236	132	229	137	233	153	232	
5	Erskine - -	1,565	14	7	14	6	13	4	13	
6	Greenock - -	59,794	559	542	666	482	568	400	597	
7	Houston - -	2,167	77	40	80	40	89	40	82	
8	Inchinnan - -	584	10	6	15	7	13	7	12	
9	Innerkip & Gourock	4,502	67	50	62	32	66	46	65	
10	Kilbarchan - -	6,093	109	66	114	74	102	77	108	
11	Kilmalcolm - -	1,716	29	14	29	14	28	18	28	
12	Lochwinnoch -	3,816	91	44	97	43	100	45	96	
13	Mearns - -	3,543	63	33	57	31	60	36	60	
14	Neilston - -	11,136	273	132	265	134	256	102	264	
15	Paisley - - -	31,909	693	423	728	437	658	384	693	
16	Port-Glasgow -	9,912	183	115	181	108	169	110	177	
17	Renfrew - -	5,938	83	67	76	73	80	82	79	
	Total -	195,305	3,195	2,151	3,422	2,113	3,205	2,059	3,274	2

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
aupers.	Dependants.	Paupers.	Dependants	Paupers.	Dependants.				
1	...	...	...	...	...	...	...	...	51
...	...	1	...	...	...	5	3	14	52
...	...	...	...	...	...	2	...	4	53
6	...	...	...	3	...	...	...	1	54
...	...	...	...	...	...	...	...	2	55
...	...	...	...	...	...	7	1	6	56
...	...	...	...	...	...	...	...	...	57
1	...	1	...	...	...	...	...	1	58
...	...	2	1	...	...	...	...	2	59
...	...	3	...	1	...	4	3	5	60
1	3	...	...	...	...	...	...	...	61
1	...	2	3	...	...	2	1	7	62
25	18	24	20	12	13	39	17	57	63
1	...	...	...	...	...	3	2	4	64
6	5	4	4	6	7	1	...	3	65
...	...	...	...	1	...	4	...	7	66
...	...	...	...	...	...	...	...	1	67
...	...	...	...	...	...	1	...	10	68
...	...	...	...	...	...	...	...	1	69
...	...	1	...	...	...	4	4	...	70
...	...	...	...	...	...	3	...	2	71
...	...	...	...	1	...	...	...	4	72
...	...	1	1	...	...	9	4	11	73
...	...	...	...	...	...	1	1	4	74
481	39	81	54	50	31	162	65	370	
19	43	17	43	10	22	42	22	65	1
9	10	10	12	6	...	2	2	11	2
3	9	4	5	4	7	3	2	4	3
8	19	16	18	10	11	26	14	15	4
...	...	1	1	...	...	1	...	...	5
41	44	68	54	49	52	47	26	72	6
1	3	3	6	3	5	5	4	1	7
3	...	...	...	...	...	3	1	3	8
3	...	7	...	1	...	7	2	3	9
6	6	8	9	5	11	11	1	4	10
1	...	...	...	...	...	1	1	2	11
...	...	3	1	4	...	2	2	10	12
5	11	7	5	1	...	10	3	7	13
7	11	13	10	5	7	15	12	19	14
23	16	30	49	22	22	76	32	38	15
9	...	7	...	12	1	22	15	20	16
3	6	2	2	5	3	6	...	6	17
141	178	196	215	137	141	279	139	280	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the thr preceding Perio Paupers.	Dep dan
	ROSS & CROMARTY									
1	Alness - - -	1,053	75	28	70	26	66	24	70	
2	Applecross - -	2,470	87	15	87	13	88	12	87	
3	Avoch - - -	1,828	71	39	69	37	64	37	68	
4	Barvas - - -	4,950	59	15	60	21	57	16	58	
5	Contin - - -	1,550	52	31	79	26	76	29	69	
6	Cromarty - -	2,180	113	31	113	32	112	45	112	
7	Dingwall - -	2,443	97	41	97	41	96	35	96	
8	Edderton - -	860	42	15	44	16	42	13	43	
9	Fearn - - -	2,135	94	32	94	34	80	28	89	
10	Fodderty - -	2,121	108	37	106	22	103	34	105	
11	Gairloch - -	5,048	135	76	141	72	143	69	139	
12	Glenshiel - -	463	25	8	33	7	29	5	29	
13	Killearnan - -	1,272	86	28	85	31	88	31	86	
14	Kilmuir, Easter -	1,281	50	21	47	23	48	20	48	
15	Kiltearn - -	1,496	80	25	83	22	80	19	81	
16	Kincardine - -	1,685	83	20	83	20	81	21	82	
17	Kintail - -	753	60	18	64	22	64	21	62	
18	Knockbain - -	2,155	133	41	129	41	126	41	129	
19	Lochalsh - -	2,319	95	28	93	25	96	31	94	
20	Lochbroom - -	4,406	210	78	204	73	210	75	208	
21	Lochcarron - -	1,629	47	13	47	14	50	10	48	
22	Lochs - - -	5,880	86	28	88	27	93	33	89	
23	Logie, Easter -	912	30	3	35	6	31	6	32	
24	Nigg - - -	1,201	54	21	57	31	60	28	53	
25	Resolis - -	1,527	60	24	57	22	58	31	58	
26	Rosemarkie - -	1,441	63	30	62	28	62	27	62	
27	Rosskeen - -	3,808	145	69	145	67	144	67	144	
28	Stornoway - -	9,510	213	154	211	163	210	182	211	
29	Tain - - -	3,221	115	53	126	55	120	55	120	
30	Tarbat - - -	2,182	81	33	81	26	76	24	79	
31	Uig - - -	3,143	67	18	71	25	69	25	69	
32	Urquhart - -	2,863	164	26	162	28	157	30	161	
33	Urray - - -	2,308	125	53	120	49	121	50	122	
	Total -	82,093	3,005	1,152	3,043	1,145	3,000	1,174	3,016	1
	ROXBURGH.									
1	Ancrum - -	1,391	20	12	24	20	20	17	21	
2	Ashkirk - -	550	4	6	4	5	3	5	3	
3	Bedrule - -	292	3	...	3	...	3	...	3	
4	Bowden - -	842	19	3	19	2	18	2	18	
5	Castleton - -	2,202	34	17	33	16	32	16	33	
6	Cavers - - -	1,766	36	16	39	18	35	15	37	
7	Crailing - -	657	4	...	4	...	4	1	4	
8	Eckford - -	931	13	1	13	...	15	...	13	
9	Ednam - - -	613	12	...	12	...	11	1	11	
10	Hawick - -	8,925	154	121	154	116	146	115	151	
11	Hobkirk - -	718	7	5	6	5	5	4	6	
12	Hownam - -	238	5	2	4	...	4	...	4	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
pers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
2	1	5	10	2	7	2	4	8	1
...	...	1	...	2	...	1	...	15	2
...	...	...	...	2	...	...	...	2	3
2	...	3	2	4	2	3	...	3	4
4	6	...	...	...	...	3	...	8	5
7	1	7	5	...	...	7	...	9	6
2	1	2	1	2	2	...	...	8	7
..	...	...	...	...	...	2	...	2	8
3	8	...	...	7	11	...	...	5	9
6	12	2	2	6	...	1	1	10	10
2	4	...	...	2	3	40	2	14	11
..	...	...	...	...	...	1	...	3	12
...	...	...	...	...	...	1	...	4	13
..	...	...	...	2	...	2	5	3	14
4	6	3	3	3	1	1	...	6	15
1	2	1	2	1	2	...	...	4	16
..	...	1	...	...	...	...	...	6	17
3	1	3	2	4	3	2	...	8	18
..	...	...	...	...	...	...	1	10	19
..	...	2	11	1	...	11	4	13	20
..	...	...	...	...	...	...	1	5	21
2	2	1	...	3	2	1	...	4	22
3	...	1	...	1	...	...	...	2	23
1	...	...	...	3	...	...	...	1	24
..	...	2	1	...	...	...	...	5	25
..	...	3	5	...	...	...	...	5	26
..	...	6	1	2	...	6	4	20	27
7	...	6	5	18	8	21	4	5	28
2	1	...	...	5	...	...	2	4	29
1	...	...	...	3	...	4	5	4	30
3	3	2	1	3	3	...	...	4	31
..	...	5	5	6	...	1	1	14	32
1	4	...	...	1	...	1	1	9	33
6	52	56	56	83	44	111	35	223	
..	...	...	...	...	...	3	...	4	1
..	...	...	...	...	...	...	...	...	2
..	...	...	...	...	...	...	...	1	3
1	...	1	...	...	...	2	...	2	4
1	...	...	...	...	...	2	...	4	5
..	...	1	...	3	...	6	...	3	6
..	...	..	...	1	...	...	...	...	7
.	...	...	...	...	...	...	...	1	8
1	3	...	...	1	...	...	...	3	9
9	14	12	7	3	...	15	...	18	10
..	...	...	...	...	...	...	...	...	11
..	...	...	...	...	...	...	...	1	12

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the thr preceding Perio Paupers.	Dep dan
13	Jedburgh - -	5,214	92	28	104	30	101	31	99	
14	Kelso - - -	5,124	111	38	110	37	104	37	108	
15	Kirkton - -	320	5	2	4	2	5	2	4	
16	Lilliesleaf - -	788	12	5	13	3	16	5	13	
17	Linton - - -	570	10	8	9	9	8	6	9	
18	Mackerston - -	361	7	11	7	10	7	10	7	
19	Maxton - -	481	7	2	7	2	7	2	7	
20	Melrose - -	9,432	118	87	115	84	96	71	109	
21	Minto - - -	431	10	4	10	3	10	3	10	
22	Morebattle - -	986	12	4	9	4	11	3	10	
23	Oxnam - -	695	5	...	5	...	5	...	5	
24	Roberton - -	593	8	...	8	...	8	...	8	
25	Roxburgh - -	1,053	33	8	33	8	29	7	31	
26	St Boswells - -	973	17	2	20	5	21	2	19	
27	Smailholm - -	534	7	...	7	...	8	...	7	
28	Southdean - -	753	10	2	9	2	9	...	9	
29	Sprouston - -	1,294	28	14	28	13	28	13	28	
30	Stitchell - -	388	4	...	4	...	4	...	4	
31	Wilton - - -	3,936	42	24	44	29	45	16	43	
32	Yetholm - -	1,100	25	9	25	11	24	10	24	
	Total -	54,151	874	431	886	434	842	394	867	
	SELKIRK.									
1	Ettrick - -	434	14	16	13	15	12	12	13	
2	Galashiels - -	6,062	66	40	70	39	68	37	68	
3	Kirkhope - -	565	6	...	6	...	6	...	6	
4	Selkirk - - -	5,633	57	32	49	25	49	24	51	
5	Yarrow - -	662	6	7	8	10	9	9	7	
	Total -	13,356	149	95	146	89	144	82	146	
	STIRLING.									
1	Airth - - -	1,396	43	21	45	32	36	35	41	
2	Alva - - -	4.296	31	13	32	13	33	13	32	
3	Baldernock - -	616	8	6	8	6	8	7	8	
4	Balfron - -	1.502	41	12	45	17	43	15	43	
5	Bothkennar - -	2.455	50	34	48	25	37	21	45	
6	Buchanan - -	591	9	5	9	8	10	5	9	
7	Campsie - -	6.739	105	63	107	55	118	72	110	
8	Denny - - -	4.993	100	72	96	63	90	60	95	
9	Drymen - -	1,405	20	10	20	9	19	12	19	
10	Dunipace - -	1,733	31	28	33	31	31	23	31	
11	Falkirk - -	18,051	348	235	328	246	323	240	333	
12	Fintry - - -	499	25	8	25	9	22	8	24	
13	Gargunnock - -	675	14	3	16	3	15	2	15	
14	Killearn - -	1,111	11	4	11	4	12	4	11	
15	Kilsyth - -	6,313	165	231	158	243	136	203	153	
16	Kippen - - -	1,568	39	12	37	11	40	10	38	

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants				
4	4	4	12	...	...	11	3	16	13
2	2	8	1	1	...	6	1	13	14
...	...	...	...	...	...	...	...	1	15
...	...	1	...	...	...	2	1	1	16
...	...	...	...	1	...	...	...	1	17
...	...	...	...	...	...	...	...	1	18
...	...	1	6	1	...	...	1	...	19
4	6	2	1	...	...	4	...	21	20
1	...	...	...	...	...	...	...	3	21
...	...	...	...	...	...	2	...	2	22
..	...	...	...	...	...	...	...	2	23
1	...	1	...	...	...	...	...	3	24
2	4	1	1	...	...	...	...	2	25
...	...	...	...	...	...	2	...	...	26
...	...	...	...	...	...	...	1	1	27
...	...	...	...	...	...	...	...	1	28
...	...	...	...	1	...	6	1	7	29
1	...	4	...	...	...	...	...	...	30
1	...	3	...	2	1	8	7	3	31
...	...	...	...	1	2	3	1	2	32
28	33	39	28	15	3	72	16	117	
...	...	...	...	...	...	...	...	2	1
1	...	3	...	2	7	7	1	8	2
...	...	...	...	...	...	...	...	3	3
3	...	3	1	1	4	2	...	3	4
...	...	...	...	...	...	...	1	2	5
4	...	6	1	3	11	9	2	18	
...	...	...	...	...	...	...	...	3	1
3	3	1	...	1	...	2	...	9	2
1	...	1	...	1	...	...	...	...	3
2	...	1	1	1	3	4	1	3	4
...	...	...	...	1	1	...	...	2	5
...	...	...	...	...	...	...	...	2	6
4	...	9	5	4	2	9	1	18	7
4	4	7	7	4	6	9	6	9	8
...	...	...	...	...	...	1	...	1	9
1	2	...	...	1	...	4	...	4	10
4	...	8	6	2	1	20	13	32	11
1	...	2	2	...	...	...	...	...	12
...	...	...	...	...	...	...	...	1	13
...	...	...	...	...	...	2	...	1	14
8	10	6	9	13	14	15	5	17	15
...	...	1	4	...	...	1	2	7	16

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the thr preceding Perio	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants	Paupers.	Depe dan
17	Larbert - -	5,280	117	93	113	74	110	78	113	
18	Lecropt - -	535	9	3	9	3	9	3	9	
19	Muiravonside -	2,653	49	40	52	46	51	44	50	
20	Polmont - -	3,910	80	64	78	51	74	57	77	
21	St Ninians - -	10,146	166	77	163	77	158	76	162	
22	Slamannan - -	4,164	45	49	29	30	33	36	35	
23	Stirling - -	12,014	171	125	181	128	187	114	179	
24	Strathblane - -	1,235	13	1	12	1	15	1	13	
	Total -	93,880	1,690	1,209	1,655	1,185	1,610	1,134	1,651	1,
	SUTHERLAND.									
1	Assynt - - -	3,006	106	55	98	47	102	53	102	
2	Clyne - - -	1,733	40	10	42	28	44	15	42	
3	Creich - - -	2,524	90	27	89	27	89	23	89	
4	Dornoch - -	2,764	80	22	80	24	80	19	80	
5	Duirness - -	1,049	35	22	31	20	37	19	34	
6	Eddrachillis - -	1,530	44	9	45	8	47	20	45	
7	Farr - - -	2,019	96	24	94	26	93	24	94	
8	Golspie - -	1,804	31	12	31	10	30	17	30	
9	Kildonan - -	1,916	61	10	60	11	60	8	60	
10	Lairg - - -	978	27	10	24	8	24	8	25	
11	Loth - - -	583	16	4	16	3	19	3	17	
12	Rogart - - -	1,341	31	...	32	...	32	...	31	
13	Tongue - -	2,051	84	20	84	21	91	22	86	
	Total -	23,298	741	215	726	213	748	231	738	
	WIGTOWN.									
1	Glasserton - -	1,196	40	18	40	17	30	11	36	
2	Inch - - -	3,268	82	40	79	32	62	25	74	
3	Kirkcolm - -	1,948	72	22	67	20	67	21	68	
4	Kirkinner - -	1,548	57	17	53	11	51	13	53	
5	Kirkmaiden - -	2,507	117	100	107	54	94	52	106	
6	Kirkowan - -	1,352	36	17	42	29	38	16	38	
7	Leswalt - -	2,496	97	40	91	41	91	22	93	
8	Luce, New - -	661	33	4	31	6	31	8	31	
9	Luce, Old - -	2,449	73	56	68	45	67	52	69	
10	Mochrum - -	2,450	67	43	71	38	69	49	69	
11	Penninghame -	3,940	82	10	80	11	81	7	81	
12	Portpatrick - -	1,492	59	21	61	19	60	20	60	
13	Sorby - - -	1,667	54	14	51	14	51	13	52	
14	Stoneykirk - -	2,993	154	117	142	79	128	66	136	
15	Stranraer - -	3,651	80	52	63	53	54	54	65	
16	Whithorn - -	2,906	100	34	99	40	97	32	98	
17	Wigtown - -	2,306	43	22	50	29	45	22	46	
	Total -	38,830	1,246	627	1,195	538	1,116	483	1,185	5

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
upers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
1	...	2	1	...	...	5	...	16	17
...	...	...	...	...	...	...	...	1	18
1	3	2	2	1	...	...	...	3	19
3	2	2	10	2	3	5	...	9	20
8	1	4	1	4	2	16	1	16	21
1	...	3	3	1	...	3	...	4	22
9	7	8	3	7	3	15	10	28	23
1	...	...	...	1	...	...	...	3	24
47	32	57	54	44	35	111	39	189	
...	...	2	...	...	...	2	...	3	1
...	...	2	7	1	1	1	...	5	2
1	...	3	...	...	...	...	...	6	3
...	...	1	...	3	4	1	...	6	4
2	5	1	...	...	...	...	...	3	5
...	...	1	6	...	...	...	...	...	6
...	...	3	...	1	3	1	...	4	7
...	...	...	...	...	...	4	...	3	8
...	...	3	...	...	...	...	2	4	9
...	...	...	...	...	...	...	...	3	10
...	...	...	...	...	...	...	1	5	11
...	...	...	...	...	...	...	...	2	12
...	...	2	...	...	...	...	1	5	13
3	5	18	13	5	8	9	4	49	
1	...	1	...	...	...	...	2	3	1
1	...	1	...	2	...	...	...	5	2
15	...	18	...	3	4	2	...	5	3
2	5	1	1	1	1	7	1	2	4
4	2	...	...	2	...	3	1	5	5
...	...	...	...	...	...	2	...	4	6
3	...	3	...	2	...	7	...	12	7
...	...	1	2	...	...	...	...	4	8
1	4	5	4	2	2	1	2	6	9
2	10	2	5	2	2	2	...	4	10
2	...	4	...	...	...	3	1	13	11
4	1	5	6	2	3	...	...	7	12
2	2	1	...	2	2	1	...	3	13
1	...	3	...	...	...	9	9	11	14
7	7	6	5	4	4	5	1	8	15
2	...	3	5	5	2	1	...	5	16
5	8	3	3	...	...	3	...	10	17
52	39	57	31	27	20	46	17	107	

SUMMARY of the Number of Paupers Relieved o

No. of County.	COUNTIES.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Period	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Depen dants
1	Aberdeen - -	245,523	5,137	3,145	5,102	3,131	4,948	2,858	5,062	3,0
2	Argyll - - -	75,595	2,334	803	2,322	809	2,289	813	2,315	8
3	Ayr - - -	200,908	3,968	2,770	3,902	2,756	3,860	2,672	3,910	2,7
4	Banff - - -	60,691	1,686	983	1,666	971	1,633	911	1,661	9
5	Berwick - - -	36,382	976	412	955	393	903	395	944	4
6	Bute - - -	16,966	390	122	394	123	381	128	388	1
7	Caithness - -	41,011	1,434	673	1,454	697	1,426	698	1,438	6
8	Clackmannan -	26,788	450	204	396	151	377	147	407	1
9	Dumbarton - -	61,116	1,013	639	1,031	654	1,017	692	1,020	6
10	Dumfries - -	74,842	1,768	919	1,690	869	1,663	856	1,707	8
11	Edinburgh - -	328,472	5,600	3,145	5,305	3,004	5,369	2,904	5,424	3,0
12	Elgin - - -	43,516	1,206	507	1,175	493	1,159	506	1,180	
13	Fife - - -	160,924	2,831	1,464	2,744	1,414	2,725	1,400	2,766	1,
14	Forfar - - -	237,145	3,542	1,875	3,538	1,904	3,448	1,770	3,509	1,
15	Haddington - -	37,755	914	559	902	538	885	504	900	
16	Inverness - -	88,324	3,106	1,047	3,060	1,030	2,978	999	3,048	1,
17	Kincardine - -	35,097	810	444	787	461	782	449	793	
18	Kinross - - -	6,457	111	53	109	54	120	60	113	
19	Kirkcudbright -	41,859	1,124	576	1,077	574	1,062	574	1,087	
20	Lanark - - -	787,005	12,213	8,529	12,450	8,520	12,255	8,704	12,306	8,
21	Linlithgow - -	41,394	812	425	777	418	744	357	777	
22	Nairn - - -	8,372	252	97	232	86	231	87	238	
23	Orkney & Shetland -	62,882	1,777	525	1,803	554	1,766	543	1,782	
24	Peebles - - -	12,254	237	116	228	121	217	109	227	
25	Perth - - -	127,827	2,920	1,243	2,862	1,196	2,758	1,237	2,846	1,
26	Renfrew - - -	195,305	3,195	2,151	3,422	2,113	3,205	2,059	3,274	2,
27	Ross - - -	82,093	3,005	1,152	3,043	1,145	3,000	1,174	3,016	1,
28	Roxburgh - -	54,151	874	431	886	434	842	394	867	
29	Selkirk - - -	13,356	149	95	146	89	144	82	146	
30	Stirling - - -	93,880	1,690	1,209	1,655	1,185	1,610	1,134	1,651	1,
31	Sutherland - -	23,298	741	215	726	213	748	231	738	
32	Wigtown - -	38,830	1,246	627	1,195	538	1,116	483	1,185	
	Total - -	3,360,018	67,511	37,155	67,034	36,638	65,661	35,930	66,802	36

IVEN DAYS DURING THE YEAR ENDED 14TH MAY 1875.

Number of Casual or Unregistered Poor.								Included in preceding Columns.			No. of County.
At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
86	70	134	133	102	105	107	102	317	130	536	1
51	40	38	20	51	40	46	33	63	40	259	2
114	134	147	184	90	119	117	145	277	100	345	3
35	34	45	42	29	31	36	35	66	30	128	4
17	11	20	14	10	8	15	11	41	24	70	5
9	5	10	6	12	4	10	5	28	6	54	6
24	14	36	35	11	4	23	17	86	7	96	7
10	6	5	6	9	7	8	6	32	15	51	8
53	52	46	68	42	30	47	50	104	39	104	9
51	66	86	78	47	29	61	57	113	38	151	10
229	171	220	188	139	151	196	170	409	183	722	11
22	15	36	26	26	35	28	25	44	49	91	12
39	27	73	72	34	29	48	42	162	60	291	13
89	67	104	81	64	52	85	66	260	109	607	14
15	15	19	22	18	5	17	14	75	32	102	15
98	60	89	60	80	34	89	51	119	47	239	16
21	26	26	21	19	14	22	23	35	30	81	17
2	...	2	...	1	...	1	...	8	1	28	18
23	19	26	28	22	11	23	19	75	27	89	19
890	764	1,175	957	942	780	1,002	833	1,017	515	1,122	20
12	16	12	15	7	10	10	13	62	17	62	21
1	...	5	5	6	6	4	3	16	6	18	22
66	34	56	27	65	19	62	26	34	14	108	23
6	5	1	2	3	5	3	4	12	6	30	24
81	39	81	54	50	31	70	41	162	65	370	25
141	178	196	215	137	141	158	178	279	139	280	26
66	52	56	56	83	44	68	50	111	35	223	27
28	33	39	28	15	3	27	21	72	16	117	28
4	...	6	1	3	11	4	4	9	2	18	29
47	32	57	54	44	35	49	40	111	39	189	30
3	5	18	13	5	8	8	8	9	4	49	31
52	39	57	31	27	20	45	30	46	17	107	32
2,385	2,029	2,921	2,542	2,193	1,821	2,499	2,130	4,254	1,842	6,737	

APPENDIX

GENERAL ABSTRACT of the Number of Poor relieved in each Parish during the

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
	ABERDEEN.									
1	Aberdeen - - -	47,077	370	849	1,219	774	37	40	359	294
2	Aberdour - - -	2,176	20	48	68	45	2	5	9	5
3	Aboyne - - -	1,351	8	32	40	15	...	...	5	5
4	Alford - - -	1,396	10	23	33	24	...	...	2	1
5	Auchindoir - - -	1,545	9	26	35	16	...	...	3	...
6	Auchterless - - -	2,174	13	54	67	33	...	...	6	18
7	Belhelvie - - -	1,833	19	35	54	48	...	...	2	1
8	Birse - - - -	1,198	13	25	38	20	...	...	5	1
9	Bourtie - - -	499	3	5	8	4	...	...	...	...
10	Cairney - - -	1,525	14	38	52	35	1	...	5	7
11	Chapel-of-Garioch -	1,928	17	31	48	49	...	...	10	3
12	Clatt - - - -	483	3	7	10	1	...	...	...	...
13	Cluny - - - -	1,366	6	24	30	23	...	...	3	1
14	Coull - - - -	824	7	12	19	23	...	...	1	...
15	Crathie and Braemar -	1,566	7	35	42	15	...	...	2	...
16	Crimond - - -	887	5	22	27	11	...	...	5	...
17	Cruden - - -	3,124	20	59	79	55	...	...	5	5
18	Culsamond - - -	896	8	20	28	10	...	...	1	3
19	Daviot - - -	597	5	12	17	12	...	...	...	...
20	Deer, New - - -	4,853	25	58	83	74	2	1	7	15
21	Deer, Old - - -	5,085	62	115	177	120	...	...	36	47
22	Drumblade - - -	931	6	7	13	...	...	...	2	...
23	Drumoak - - -	1,032	11	12	23	7	...	...	1	...
24	Dyce - - - -	945	5	6	11	5	...	...	1	3
25	Echt - - - -	1,259	11	20	31	25	...	...	2	...
26	Ellon - - - -	3,703	23	64	87	86	...	...	10	5
27	Fintray - - -	1,108	3	22	25	23	...	...	...	...
28	Forgue - - -	2,623	31	69	100	82	1	...	6	6
29	Foveran - - -	1,859	8	44	52	40	1	10	8	10
30	Fraserburgh - - -	5,301	44	90	134	75	1	2	10	6
31	Fyvie - - - -	4,511	20	86	106	39	...	...	5	...
32	Gartly - - -	972	16	23	39	22	...	...	3	3
33	Glass - - - -	1,061	5	12	17	9	2	5	...	...
34	Glenbucket - - -	570	2	9	11	5	...	...	...	...
35	Glenmuick - - -	2,160	15	46	61	21	9	6	5	3
36	Huntly - - -	4,374	29	103	132	69	3	1	16	18
37	Insch - - - -	1,596	12	22	34	22	...	...	1	...
38	Inverurie - - -	2,970	23	27	50	35	...	...	13	11
39	Keig - - - -	886	4	14	18	6	...	...	...	...
40	Keithhall and Kinkell -	874	9	17	26	14	...	...	...	...
41	Kemnay - - -	1,300	6	16	22	18	...	...	3	4
42	Kildrummy - - -	660	6	8	14	13	...	...	...	...
43	Kincardine-O'Neil -	2,000	17	50	67	39	20	13	4	2

B.)—No. 8.

ear ended 14th May 1875, and the Population of each Parish in Scotland in 1871.

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
44	14	118	5	...	6	3	159	1
1	...	7	...	...	...	...	7	2
...	...	2	...	...	...	...	2	3
1	...	7	...	...	...	...	3	4
3	...	...	...	...	...	...	1	5
...	...	6	...	...	...	...	...	6
...	...	...	...	...	...	...	4	7
...	...	...	...	...	...	...	...	8
...	...	1	...	...	...	...	1	9
3	...	4	...	...	...	...	3	10
1	...	6	...	...	...	...	3	11
...	...	...	...	...	...	...	2	12
...	...	1	...	...	...	...	4	13
...	...	...	...	...	...	...	1	14
...	...	5	...	...	...	...	5	15
...	...	...	...	...	...	...	4	16
3	...	8	...	...	...	...	11	17
...	...	3	...	...	...	...	1	18
...	...	...	...	...	...	...	3	19
...	...	9	...	...	...	...	9	20
1	...	18	...	...	...	...	22	21
...	...	...	...	...	...	...	3	22
...	...	4	...	...	...	...	2	23
...	...	...	...	...	...	...	2	24
...	...	...	...	...	...	...	2	25
...	...	3	...	...	...	...	7	26
1	...	...	...	...	...	...	2	27
1	...	9	...	...	...	...	5	28
...	...	2	...	...	1	...	3	29
3	...	19	1	...	1	...	13	30
3	...	...	...	...	...	...	9	31
...	...	4	...	...	...	...	3	32
...	...	...	...	...	...	...	4	33
...	...	2	...	...	...	...	2	34
...	...	...	2	3	...	...	12	35
4	...	7	1	...	2	...	9	36
...	...	1	...	...	...	...	2	37
1	1	6	1	...	2	...	4	38
...	...	...	...	...	...	...	3	39
...	...	7	...	...	...	...	2	40
...	...	5	...	...	...	...	1	41
...	...	...	...	...	...	...	2	42
3	...	7	2	...	3	5	5	43

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
44	King-Edward - -	3,111	27	72	99	81	3	1	5	1
45	Kinnellar - - -	601	3	13	16	10	1	1	2	1
46	Kinnethmont - -	1,062	14	23	37	15	...	...	4	5
47	Kintore - - -	2,158	15	44	59	27	...	...	12	9
48	Leochel-Cushnie - -	1,232	5	23	28	14	...	...	...	...
49	Leslie - - - -	532	2	9	11	13	...	...	...	...
50	Logie-Buchan - -	808	2	8	10	10	...	...	...	...
51	Logie-Coldstone - -	900	4	15	19	4	...	...	4	4
52	Longside - - -	3,321	32	97	129	92	1	5	10	1
53	Lonmay - - -	2,245	14	26	40	17	...	...	6	6
54	Lumphanan - -	1,239	4	17	21	24	2	4	3	4
55	Machar, New - -	1,483	9	33	42	29	...	...	2	...
56	Machar, Old - -	42,477	321	734	1,055	513	21	21	293	121
57	Meldrum - - -	2,330	19	40	59	32	2	1	5	7
58	Methlic - - -	2,084	17	26	43	40	...	1	...	1
59	Midmar - - -	1,127	4	16	20	22	2	2	1	...
60	Monquhitter - -	2,949	13	56	69	30	...	...	3	4
61	Monymusk - - -	996	6	18	24	13	1	1	...	...
62	Newhills - - -	4,210	42	79	121	86	...	...	12	22
63	Oyne - - - -	1,050	7	24	31	16	2	...	2	...
64	Peterculter - - -	1,668	10	16	26	44	...	...	1	...
65	Peterhead - - -	11,506	71	217	288	222	5	7	64	74
66	Pitsligo - - -	2,218	13	34	47	44	...	...	3	4
67	Premnay - - -	997	2	18	20	15	3	...	...	...
68	Rathen - - -	2,850	25	47	72	49	1	6	5	15
69	Rayne - - -	1,409	8	20	28	31	...	...	7	2
70	Rhynie - - -	1,195	13	15	28	28	...	...	5	3
71	Skene - - - -	1,842	17	33	50	33	...	...	...	...
72	Slains - - - -	1,355	8	25	33	7	1	...	...	...
73	Strathdon - - -	1,469	14	28	42	20	...	...	4	3
74	Strichen - - -	2,318	21	65	86	41	1	6	14	16
75	Tarland and Migvie -	1,275	6	15	21	11	...	...	...	...
76	Tarves - - -	2,443	19	37	56	45	...	...	1	...
77	Tough - - -	760	2	18	20	9	...	...	2	3
78	Tovie - - - -	798	4	8	12	12	...	...	...	...
79	Tullynessle - - -	970	9	23	32	20	1	1	...	...
80	Turriff - - -	4,348	21	83	104	47	...	...	13	7
81	Tyrie - - -	3,446	19	85	104	44	...	...	15	10
82	Udny - - - -	1,663	15	26	41	24	4	2	15	5
	Total -	245,523	1,807	4,483	6,290	3,906	130	142	1,069	805
	ARGYLL.									
1	Ardchattan and Muckairn	1,792	22	85	107	26	2	...	5	3
2	Ardnamurchan - -	4,259	72	184	256	83	...	...	14	1
3	Campbeltown - -	8,580	62	173	235	150	11	12	46	4
4	Coll - - - - -	723	12	30	42	12	...	...	5	[illegible]
5	Colonsay and Oronsay -	456	7	16	23	2	...	...	...	...
6	Craignish - - -	481	7	16	23	1	1	...	1	...
7	Dunoon and Kilmun -	6,871	29	82	111	74	...	...	14	2
8	Gigha - - - -	390	10	11	21	4	3	4	...	...
9	Glassary - - -	4,393	45	100	145	93	4	2	18	[illegible]

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
2	...	8	1	...	...	...	8	44
1	1	1	...	...	...	...	1	45
...	...	6	...	...	...	...	3	46
...	...	6	...	...	...	...	9	47
...	...	2	...	...	...	...	3	48
...	...	...	...	...	...	...	1	49
...	...	1	...	...	...	...	1	50
...	...	1	...	...	...	...	1	51
2	...	9	...	...	...	...	12	52
...	...	...	...	...	...	...	7	53
...	...	1	...	...	...	...	2	54
...	...	1	...	...	...	...	5	55
7	...	79	4	7	12	4	97	56
1	...	11	...	...	...	...	4	57
1	...	6	1	...	...	...	4	58
...	...	...	...	...	...	...	1	59
...	...	2	...	...	1	2	6	60
...	...	...	...	..	...	...	4	61
1	...	13	...	...	...	...	11	62
...	...	2	...	...	...	...	5	63
...	...	...	...	...	...	...	2	64
15	1	20	1	...	...	...	29	65
...	...	...	...	...	...	...	2	66
...	...	...	...	...	...	...	2	67
...	...	4	...	...	...	...	7	68
...	...	3	...	...	...	...	2	69
...	...	...	...	...	...	...	3	70
...	...	4	...	...	...	...	6	71
...	...	5	...	...	...	...	5	72
...	...	...	...	...	1	...	1	73
1	...	4	...	...	...	...	7	74
...	...	...	...	...	...	...	2	75
...	...	8	...	...	...	...	5	76
...	...	...	...	...	...	...	...	77
...	...	...	...	...	...	...	1	78
...	...	9	...	...	...	...	3	79
...	...	10	...	...	...	...	14	80
...	...	3	...	...	...	...	10	81
...	...	1	...	...	...	...	7	82
104	17	491	19	10	29	14	635	
2	...	2	...	...	...	...	10	1
9	1	7	...	...	...	...	22	2
3	...	17	3	4	24	6	21	3
...	...	2	...	...	...	...	...	4
...	...	...	...	...	...	...	2	5
1	...	1	...	...	...	...	4	6
3	...	11	1	1	6	4	12	7
...	...	1	...	...	1	...	1	8
3	...	3	...	...	...	...	18	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
10	Glenorchy and Inishail	1,054	21	48	69	26	1	...	11	8
11	Inverary - - -	1,794	22	47	69	22	...	...	17	10
12	Inverchaolain - -	443	4	4	8	11	...	...	...	...
13	Jura - - - - -	952	14	40	54	11	...	...	2	...
14	Kilarrow, etc. - -	3,012	38	65	103	30	...	...	13	2
15	Kilbrandon - - -	1,930	20	44	64	20	...	...	12	...
16	Kilcalmonell and Kilberry	2,237	17	46	63	18	5	5	10	3
17	Kilchoman - - -	2,861	25	59	84	43	...	...	14	27
18	Kilchrennan and Dalavich	484	10	26	36	11	1	3	4	1
19	Kildalton - - -	2,283	19	65	84	29	...	...	13	...
20	Kilfinan - - -	2,228	24	37	61	36	5	1	1	...
21	Kilfinichen - - -	2,448	40	91	131	38	...	...	4	...
22	Killean and Kilchenzie -	1,614	30	47	77	46	...	...	11	8
23	Kilmartin - - -	869	11	18	29	7	3	3	...	...
24	Kilmodan - - -	358	3	5	8	2	1	1	5	...
25	Kilmore and Kilbride -	3,402	35	43	78	18	...	...	...	...
26	Kilninian and Kilmore -	2,739	45	102	147	38	...	...	31	9
27	Kilninver and Kilmelfort	759	12	28	40	6	1	...	5	...
28	Knapdale, North - -	1,059	30	42	72	8	...	...	5	2
29	Knapdale, South - -	2,695	22	46	68	35	...	...	12	13
30	Lismore and Appin -	3,535	50	108	158	33	4	1	12	6
31	Lochgoilhead - -	766	5	20	25	10	...	...	3	1
32	Morven - - -	973	14	55	69	33	...	...	6	2
33	Saddell and Skipness -	1,153	11	34	45	25	...	...	3	...
34	Southend - - -	1,044	7	28	35	13	...	...	2	1
35	Strachur - - -	527	2	10	12	10	...	...	4	1
36	Stralachlan - - -	340	3	5	8	7	...	...	...	...
37	Torosay - - -	1,254	28	58	86	18	8	12	2	...
38	Tyree - - - -	2,837	20	55	75	11	...	...	8	7
	Total - -	75,595	848	1,973	2,821	1,060	50	44	313	183
	AYR.									
1	Ardrossan - - -	7,221	56	134	190	256	2	2	52	56
2	Auchinleck - - -	6,174	39	66	105	172	20	80	37	83
3	Ayr - - - -	9,589	63	175	238	140	...	...	80	61
4	Ballantrae - - -	1,277	11	45	56	31	...	...	17	14
5	Barr - - - -	672	8	20	28	19	...	...	4	3
6	Beith - - - -	6,233	47	80	127	125	5	8	61	64
7	Colmonell - - -	2,293	16	23	39	13	2	...	22	10
8	Coylton - - -	1,440	12	35	47	22	...	...	1	1
9	Craigie - - -	618	4	13	17	10	...	...	1	...
10	Cumnock, New - -	3,434	22	34	56	43	...	...	10	2
11	Cumnock, Old - -	4,041	19	58	77	51	2	4	9	4
12	Dailly - - -	1,932	16	51	67	41	3	1	...	...
13	Dalmellington - -	6,165	22	44	66	53	2	3	8	4
14	Dalry - - -	10,885	79	162	241	237	18	27	52	51
15	Dalrymple - - -	1,412	8	16	24	20	2	5	2	...
16	Dreghorn - - -	3,241	18	30	48	66	12	21	24	36
17	Dundonald - -	6,964	81	167	248	129	9	18	49	28
18	Dunlop - - -	1,160	7	13	20	14	...	...	10	8
19	Fenwick - - -	1,818	6	21	27	17	...	...	8	16

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the Preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants		
2	...	...	...	...	7	5	2	10
...	...	2	...	...	...	...	7	11
...	...	...	...	...	...	...	1	12
2	...	2	...	...	...	...	5	13
...	...	8	...	...	...	...	12	14
...	...	...	...	...	...	...	14	15
7	...	2	1	...	2	3	11	16
...	...	3	...	...	...	...	7	17
...	...	...	...	...	...	...	5	18
...	...	6	...	...	...	...	5	19
...	...	7	...	...	...	...	5	20
4	...	5	...	...	...	...	16	21
...	...	6	...	...	1	...	7	22
...	...	...	...	...	...	...	4	23
...	...	...	...	...	...	...	5	24
...	...	5	1	...	...	...	9	25
...	...	6	...	...	1	...	11	26
1	...	...	...	...	...	...	8	27
...	...	4	...	...	...	...	13	28
1	...	3	1	2	2	...	7	29
2	...	8	...	...	...	...	21	30
1	...	1	1	...	...	...	1	31
3	...	2	...	...	...	...	4	32
...	...	...	...	...	1	...	6	33
...	...	...	...	...	8	2	3	34
...	...	...	1	...	1	...	1	35
...	...	...	...	...	...	...	1	36
1	...	1	...	...	...	...	6	37
9	...	3	...	...	...	...	10	38
54	1	118	9	7	54	20	297	
2	...	10	1	...	37	28	17	1
9	...	2	1	...	27	75	6	2
38	...	21	2	5	81	46	27	3
...	...	4	...	...	8	1	6	4
...	...	1	...	...	...	...	1	5
10	...	13	4	...	35	54	18	6
...	...	7	1	...	14	...	5	7
...	...	3	...	...	13	4	1	8
...	...	4	...	...	...	...	5	9
1	...	5	...	...	2	...	6	10
1	...	5	2	...	8	7	8	11
...	...	...	...	...	5	1	8	12
2	...	4	1	...	16	16	9	13
6	...	33	12	19	183	263	13	14
1	...	3	...	...	3	6	...	15
5	...	1	2	5	3	2	...	16
2	...	29	2	1	69	51	27	17
...	...	3	...	...	5	5	1	18
...	...	2	2	2	2	6	...	19

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants
20	Galston - - -	6,331	45	89	134	85	4	8	33	54
21	Girvan - - -	5,685	59	145	204	135	16	22	48	18
22	Irvine - - -	5,875	55	127	182	141	16	20	79	7[illegible]
23	Kilbirnie - - -	4,953	30	80	110	132	13	12	35	4[illegible]
24	Kilbride, West - -	1,891	18	45	63	32	2	...	27	2[illegible]
25	Kilmarnock - -	24,072	212	478	690	424	52	53	80	4[illegible]
26	Kilmaurs - - -	3,449	26	78	104	67	22	26	13	[illegible]
27	Kilwinning - -	7,375	59	108	167	114	32	50	64	11
28	Kirkmichael - -	2,254	22	35	57	29	...	...	4	[illegible]
29	Kirkoswald - -	1,846	10	21	31	14	...	...	...	[illegible]
30	Largs - - -	4,087	23	69	92	56	...	...	37	[illegible]
31	Loudoun - - -	5,525	36	69	105	47	...	...	31	4
32	Mauchline - - -	2,435	8	37	45	34	...	...	24	1
33	Maybole - - -	5,900	76	150	226	150	9	11	60	7
34	Monkton - - -	1,744	21	42	63	37	11	10	5	
35	Muirkirk - - -	3,253	31	65	96	71	5	1	11	1
36	Newton-upon-Ayr -	4,877	32	109	141	81	28	51	37	1
37	Ochiltree - - -	1,656	8	20	28	15	2	6	6	
38	Riccarton - - -	5,845	19	77	96	103	5	9	4	1
39	St Quivox - - -	6,069	77	198	275	169	11	13	123	12
40	Sorn - - - -	4,032	30	73	103	64	12	27	12	1
41	Stair - - - -	734	6	8	14	11	...	...	2	
42	Stevenston - - -	5,019	35	112	147	132	16	13	29	[illegible]
43	Stewarton - - -	4,478	31	82	113	53	...	...	64	[illegible]
44	Straiton - - -	1,443	13	27	40	37	...	...	18	[illegible]
45	Symington - - -	792	2	19	21	12	...	...	5	[illegible]
46	Tarbolton - - -	3,219	30	51	81	55	3	10	15	
	Total - -	200,908	1,548	3,601	5,149	3,759	336	511	1,313	1,3[illegible]
	BANFF.									
1	Aberlour - - -	1,776	17	29	46	31	2	5	4	
2	Alvah - - -	1,436	13	37	50	47	...	...	2	
3	Banff - - -	5,015	44	123	167	69	4	3	22	2
4	Boharm - - -	1,337	17	33	50	35	1	...	4	
5	Botriphnie - - -	785	5	9	14	14	...	...	1	
6	Boyndie - - -	1,854	13	39	52	28	...	...	12	
7	Cabrach - - -	775	9	17	26	15	...	...	2	
8	Cullen - - -	2,215	16	24	40	11	...	...	7	
9	Deskford - - -	972	8	16	24	15	...	...	5	
10	Fordyce and Portsoy -	4,153	36	111	147	66	10	5	19	
11	Forglen - - -	845	4	21	25	11	...	...	...	
12	Gamrie and Macduff -	6,561	53	149	202	112	10	15	5	
13	Grange - - -	1,876	14	49	63	28	...	...	...	
14	Inveravon - - -	2,608	32	73	105	70	...	...	5	
15	Inverkeithny - -	1,000	7	17	24	7	...	...	1	
16	Keith - - -	5,891	39	149	188	140	14	16	13	1
17	Kirkmichael - -	1,276	19	48	67	18	1	1	10	
18	Marnoch - - -	3,294	47	118	165	124	3	3	13	
19	Mortlach - - -	3,059	24	70	94	55	3	1	3	
20	Ordiquhill - - -	761	6	19	25	13	...	...	...	

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
3	...	16	3	1	5	4	10	20
3	1	7	5	3	40	37	13	21
5	...	29	2	...	36	37	17	22
5	...	12	1	...	48	63	11	23
...	...	5	1	3	24	24	4	24
60	...	37	6	...	194	89	42	25
11	...	12	1	...	11	4	3	26
3	...	23	2	3	52	92	15	27
...	...	10	...	...	10	4	8	28
...	...	7	...	...	2	2	3	29
3	...	6	1	1	30	12	5	30
6	...	7	1	...	3	7	18	31
...	...	4	...	...	...	...	5	32
13	...	29	3	1	65	29	12	33
...	...	2	1	...	15	6	5	34
17	...	13	2	...	6	5	5	35
12	...	10	2	...	28	36	13	36
...	...	...	2	1	2	2	3	37
...	...	...	2	2	19	19	6	38
3	...	33	4	7	126	70	29	39
1	...	8	...	...	9	18	13	40
1	...	...	...	...	1	...	...	41
1	...	16	3	6	46	46	11	42
1	...	11	4	2	16	14	7	43
6	...	3	5	3	14	15	6	44
...	...	1	1	...	...	...	1	45
1	...	10	...	...	9	...	5	46
232	1	561	82	65	1322	1200	428	
1	1	6	...	...	1	2	6	1
...	...	3	...	...	...	...	3	2
4	1	8	...	...	1	...	13	3
1	...	5	...	...	...	...	4	4
...	...	...	...	...	...	...	1	5
...	...	6	...	...	...	...	3	6
1	...	3	...	...	...	...	2	7
...	...	7	...	...	1	...	5	8
...	...	...	...	...	1	...	4	9
5	...	4	...	...	...	...	17	10
...	...	3	...	...	...	...	4	11
1	...	1	...	...	...	...	10	12
...	...	2	...	...	...	...	4	13
1	...	4	...	...	1	...	9	14
1	...	5	...	...	...	...	3	15
2	...	8	1	...	2	4	12	16
1	...	5	...	...	1	2	5	17
...	...	8	...	...	...	...	11	18
4	...	...	...	...	1	...	8	19
...	...	...	...	...	...	...	2	20

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants
21	Rathven - - -	10,199	85	164	249	189	2	8	42	54
22	Rothiemay - -	1,370	11	38	49	42	2	...	2	4
23	St Fergus - - -	1,633	9	33	42	14	...	...	9	10
	Total - -	60,691	528	1,386	1,914	1,154	52	57	181	171
	BERWICK.									
1	Abbey St Bathans	195	1	3	4	...	...	...	...	...
2	Ayton - - -	1,983	9	44	53	20	...	...	6	8
3	Bunkle and Preston -	764	2	12	14	10	...	...	1	...
4	Channelkirk - -	705	6	12	18	3	1	...	7	11
5	Chirnside - - -	1,413	10	39	49	24	...	...	28	28
6	Cockburnspath - -	1,133	6	21	27	25	...	...	26	18
7	Coldingham - -	3,093	24	66	90	42	2	1	15	11
8	Coldstream - -	2,619	27	68	95	39	...	...	82	50
9	Cranshaws - - -	142	...	1	1	2	...	...	1	4
10	Dunse - - -	3,602	39	104	143	42	2	1	28	17
11	Earlstoun - - -	1,977	12	26	38	16	1	...	9	[illegible]
12	Eccles - - -	1,780	18	42	60	32	...	...	5	[illegible]
13	Edrom - - -	1,513	5	36	41	24	1	...	5	[illegible]
14	Eyemouth - - -	2,372	8	32	40	47	...	...	2	[illegible]
15	Fogo - - - -	502	7	6	13	7	...	...	...	[illegible]
16	Foulden - - -	425	2	3	5	2	...	...	...	[illegible]
17	Gordon - - -	876	7	17	24	6	...	...	31	2
18	Greenlaw - - -	1,381	18	44	62	31	1	...	42	[illegible]
19	Hume - - -	460	3	6	9	2	...	...	...	[illegible]
20	Hutton - - -	1,077	15	23	38	8	2	6	2	[illegible]
21	Ladykirk - - -	518	4	16	20	3	...	...	2	[illegible]
22	Langton - - -	548	5	7	12	3	...	...	...	[illegible]
23	Lauder - - -	2,120	15	50	65	19	26	17	4	[illegible]
24	Legerwood - -	525	1	9	10	6	...	...	1	[illegible]
25	Longformacus - -	452	2	3	5	1	...	...	...	[illegible]
26	Mertoun - - -	734	1	4	5	...	...	...	28	[illegible]
27	Mordington - -	402	6	6	12	2	...	...	...	[illegible]
28	Nenthorn - - -	434	4	3	7	...	...	...	5	[illegible]
29	Polwarth - - -	249	1	6	7	5	...	...	1	[illegible]
30	Swinton - - -	996	13	26	39	16	...	...	5	[illegible]
31	Westruther - -	784	7	21	28	10	...	...	...	[illegible]
32	Whitsome - - -	608	6	15	21	13	...	...	2	[illegible]
	Total - -	36,382	284	771	1,055	460	36	25	338	[illegible]
	BUTE.									
1	Cumbraes - - -	1,613	7	7	14	6	1	1	...	[illegible]
2	Kilbride (Arran) -	2,380	23	61	84	24	9	4	...	[illegible]
3	Kilmory - - -	2,879	31	70	101	31	1	...	10	[illegible]
4	Kingarth - - -	901	3	14	17	10	1	...	3	[illegible]
5	North Bute - - -	1,166	9	21	30	11	...	...	...	[illegible]
6	Rothesay - - -	8,027	70	156	226	88	8	1	53	[illegible]
	Total - -	16,966	143	329	472	170	20	6	66	[illegible]

mber plicants fused elief, ughout Year.	Number of Poor already enumerated in the preceding Columns.							No of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
12	...	12	2	5	3	3	23	21
..	...	4	...	...	...	...	4	22
..	...	1	...	...	...	...	2	23
34	2	95	3	5	12	11	155	
..	...	...	...	...	...	...	2	1
1	...	2	3	...	1	...	2	2
..	...	...	...	1	...	...	...	3
..	...	1	1	...	...	...	1	4
7	...	...	2	1	3	...	2	5
0	...	...	2	...	5	3	...	6
0	...	2	1	...	1	...	8	7
3	...	...	19	18	12	5	5	8
..	...	...	...	...	...	...	...	9
8	1	12	2	1	10	8	10	10
1	...	5	1	...	1	...	5	11
..	...	4	9	5	...	...	3	12
1	...	3	2	...	...	...	1	13
..	...	5	1	5	1	1	...	14
1	...	2	...	...	...	...	1	15
.	...	...	...	...	...	...	...	16
.	...	4	7	7	3	3	3	17
2	...	10	5	4	8	2	5	18
.	...	...	...	...	...	...	...	19
.	...	...	9	3	1	...	3	20
.	...	...	...	...	...	...	1	21
.	...	...	...	...	...	...	4	22
3	...	6	3	...	3	2	12	23
.	...	...	...	...	...	...	1	24
.	...	...	...	...	...	...	1	25
.	...	...	6	9	7	12	...	26
.	...	...	...	...	...	...	1	27
.	...	5	...	...	3	...	...	28
.	...	1	1	...	...	...	...	29
.	...	4	3	...	1	...	3	39
.	...	3	...	...	1	...	...	31
.	...	...	1	1	...	...	5	32
7	1	69	78	55	61	36	79	
.	...	...	...	...	...	...	2	1
.	...	1	...	...	...	...	11	2
2	...	2	...	2	5	...	15	3
1	1	...	...	...	...	...	3	4
.	...	...	...	...	...	...	6	5
4	...	30	1	...	26	17	23	6
7	1	33	1	2	31	17	60	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	De ds
	CAITHNESS.									
1	Bower	1,700	9	33	42	15	1	...	8	
2	Canisbay	2,729	12	77	89	45	...	...	10	
3	Dunnet	1,661	17	54	71	20	1	...	8	
4	Halkirk	2,664	28	80	108	33	1	...	1	
5	Latheron	7,400	109	271	380	206	16	14	7	
6	Olrick	2,028	15	46	61	24	1	...	3	
7	Reay	2,331	21	69	90	36	...	...	8	
8	Thurso	5,754	69	151	220	135	5	2	15	
9	Watten	1,453	6	27	33	11	1	...	1	
10	Wick	13,291	148	408	556	367	17	15	53	
	Total	41,011	434	1,216	1,650	892	43	31	114	
	CLACKMANNAN.									
1	Alloa	9,940	148	125	273	62	9	...	39	
2	Clackmannan	4,653	32	91	123	56	5	...	6	
3	Dollar	2,524	8	32	40	8	...	...	4	
4	Logie	4,553	17	39	56	25	...	...	22	
5	Tillicoultry	5,118	17	34	51	26	1	...	8	
	Total	26,788	222	321	543	177	15	...	79	
	DUMBARTON.									
1	Arrochar	525	1	14	15	8	2	...	5	
2	Bonhill	9,408	52	99	151	89	80	100	7	
3	Cardross	7,080	44	129	173	156	6	11	47	
4	Cumbernauld	3,602	40	98	138	83	29	24	31	
5	Dumbarton	8,933	67	119	186	155	28	33	53	
6	Kilmaronock	978	5	9	14	5	...	...	15	
7	Kilpatrick, New	6,038	46	97	143	165	6	7	65	
8	Kilpatrick, Old	5,346	39	115	154	85	7	12	49	
9	Kirkintilloch	8,257	81	137	218	243	58	38	161	
10	Luss	730	10	17	27	13	...	...	30	
11	Roseneath	1,780	10	12	22	5	...	...	3	
12	Row	8,439	48	95	143	85	24	18	35	
	Total	61,116	443	941	1,384	1,092	240	243	501	
	DUMFRIES.									
1	Annan	5,240	54	109	163	69	11	15	18	
2	Applegarth	902	4	9	13	3	...	...	11	
3	Caerlaverock	1,151	14	35	49	15	1	...	9	
4	Canonbie	3,055	27	49	76	35	...	...	18	
5	Closeburn	1,612	11	30	41	17	2	6	7	
6	Cummertrees	1,116	11	23	34	24	...	...	5	
7	Dalton	577	4	15	19	8	...	...	8	
8	Dornock	826	10	13	23	7	4	3	10	
9	Dryfesdale	2,825	15	47	62	37	...	...	118	

umber pplicants efused Relief oughout e Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	...	...	...	1
6	...	...	...	...	...	...	6	2
1	...	...	...	...	1	...	3	3
1	...	...	...	...	...	...	7	4
7	2	24	2	4	1	...	29	5
4	...	...	...	...	...	...	4	6
2	...	...	...	...	...	...	9	7
2	...	15	...	...	1	...	11	8
...	...	...	...	...	...	...	4	9
24	3	58	...	...	...	...	32	10
47	5	97	2	4	3	...	105	
...	...	20	2	...	14	9	24	1
...	...	20	...	3	3	1	15	2
...	...	...	...	...	...	...	6	3
1	...	9	...	...	4	7	6	4
2	...	4	...	...	...	...	6	5
3	...	53	2	3	21	17	57	
...	...	6	...	...	...	...	1	1
3	...	18	2	3	11	18	28	2
7	2	19	3	2	63	91	9	3
14	...	18	13	14	22	19	8	4
18	1	28	3	1	99	125	8	5
...	...	...	...	...	...	...	...	6
...	...	9	3	13	72	65	7	7
15	...	16	1	...	80	55	17	8
30	...	24	5	5	166	95	15	9
...	...	...	...	...	...	...	2	10
...	...	2	...	...	2	3	7	11
13	...	14	1	...	36	43	19	12
.00	3	154	31	38	551	514	121	
4	...	7	3	3	3	...	27	1
...	...	1	2	3	5	14	2	2
1	...	7	2	...	1	...	1	3
1	...	17	...	...	...	...	4	4
...	...	3	...	...	3	4	2	5
...	...	1	...	...	...	...	3	6
...	...	...	2	3	...	...	1	7
...	...	4	...	...	...	...	4	8
...	...	6	17	25	22	15	8	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poo relieved throughout the Ye			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All othe Casual Po	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	De da
10	Dumfries - - -	14,841	150	331	481	336	52	57	173	1
11	Dunscore - - -	1,504	9	31	40	21	...	...	10	
12	Durrisdeer - - -	1,189	11	26	37	10	...	...	6	
13	Eskdalemuir - -	551	6	16	22	11	1	5	12	
14	Ewes - - -	338	1	1	2	1	...	...	48	
15	Glencairn - - -	1,749	8	54	62	24	...	...	3	
16	Graitny - - -	1,395	14	27	41	27	2	6	2	
17	Half-Morton - -	611	4	4	8	1	...	...	...	
18	Hoddam - - -	1,598	14	42	56	44	...	...	67	
19	Holywood - - -	1,069	9	21	30	23	...	...	4	
20	Hutton - - -	842	4	19	23	29	...	...	2	
21	Johnstone - - -	1,089	6	15	21	15	...	...	5	
22	Keir - - - -	828	10	21	31	19	...	...	3	
23	Kirkconnell - -	952	3	17	20	8	4	...	40	
24	Kirkmahoe - -	1,332	14	27	41	34	1	...	4	
25	Kirkmichael - -	903	11	25	36	15	5	15	2	
26	Kirkpatrick-Fleming -	1,529	15	30	45	22	1	3	14	
27	Kirkpatrick-Juxta -	1,091	2	12	14	11	1	...	12	
28	Langholm - - -	3,735	11	27	38	13	...	...	84	
29	Lochmaben - - -	3,085	29	70	99	39	1	1	44	
30	Middlebie - - -	2,000	13	37	50	39	...	...	9	
31	Moffat - - -	2,543	16	32	48	29	...	...	33	
32	Morton - - -	2,099	13	43	56	25	1	4	19	
33	Mousewald - - -	647	4	19	23	16	3	9	...	
34	Penpont - - -	1,323	5	21	26	8	...	...	9	
35	Ruthwell - - -	972	7	27	34	21	...	...	9	
36	St Mungo - - -	658	3	11	14	4	...	...	4	
37	Sanquhar - - -	3,038	23	63	86	43	...	...	23	
38	Tinwald - - -	993	9	15	24	18	2	2	1	
39	Torthorwald - -	1,098	9	30	39	15	3	6	5	
40	Tundergarth - -	510	5	15	20	15	...	...	1	
41	Tynron - - -	381	2	9	11	12	...	...	13	
42	Wamphray - - -	505	...	7	7	11	...	...	3	
43	Westerkirk - - -	540	4	9	13	...	...	...	11	
	Total - -	74,842	594	1,484	2,078	1,174	95	132	879	
	EDINBURGH.									
1	Borthwick - - -	1,720	10	32	42	27	...	...	26	
2	Calder, Mid - -	1,634	8	28	36	29	2	...	21	
3	Calder, West - -	7,865	20	53	73	70	48	68	103	
4	Carrington - - -	712	4	14	18	13	...	...	2	
5	Cockpen - - -	3,346	23	49	72	42	...	...	8	
6	Colinton - - -	3,644	17	59	76	39	6	2	10	
7	Corstorphine - -	1,788	11	44	55	22	9	5	21	
8	Cramond - - -	3,061	18	62	80	37	...	...	3	
9	Cranston - - -	1,036	5	16	21	20	...	...	1	
10	Crichton - - -	1,223	5	21	26	21	...	...	2	
11	Currie - - -	2,360	12	42	54	22	6	8	3	
12	Dalkeith - - -	7,667	55	139	194	126	7	4	156	
13	Duddingston - -	6,369	36	96	132	55	19	8	81	

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
5	...	53	13	15	83	63	44	10
2	...	1	1	4	4	...	5	11
...	...	...	...	...	...	...	3	12
5	...	...	2	1	6	4	1	13
1	...	...	15	14	8	11	...	14
...	...	...	...	...	...	...	4	15
...	...	...	...	...	...	...	4	16
...	...	1	...	...	...	...	1	17
30	...	3	22	17	10	6	3	18
...	...	...	...	...	1	1	1	19
...	...	...	...	...	1	...	2	20
...	...	1	...	...	...	...	3	21
1	...	5	...	...	...	...	2	22
...	...	2	6	5	7	9	1	23
...	...	6	...	...	...	...	3	24
...	...	...	...	...	1	1	4	25
...	...	7	1	...	3	7	2	26
...	...	...	3	3	4	8	...	27
18	...	...	23	21	6	...	7	28
1	1	1	7	8	19	11	5	29
...	...	3	1	...	2	...	1	30
1	...	1	2	...	7	2	8	31
...	...	4	3	3	11	...	9	32
...	...	...	...	...	...	...	...	33
...	...	...	...	...	1	...	1	34
...	...	2	3	1	4	5	2	35
...	...	2	...	...	1	...	1	36
13	...	9	6	7	7	3	7	37
...	...	4	...	...	1	...	2	38
1	1	3	...	...	1	...	2	39
...	...	3	...	...	...	...	...	40
1	...	...	1	2	3	...	1	41
...	...	2	...	...	1	8	...	42
...	...	...	...	...	4	1	3	43
85	2	159	135	135	230	173	184	
1	...	2	...	...	2	6	4	1
1	...	3	1	...	5	15	4	2
7	1	18	5	4	52	95	10	3
3	2	1	...	...	2	...	...	4
...	...	6	...	...	...	...	12	5
3	...	13	...	...	4	1	7	6
...	...	9	5	2	31	15	3	7
9	...	2	...	...	...	...	4	8
...	...	2	...	...	...	...	3	9
1	...	...	...	...	5	8	3	10
...	...	...	1	...	4	9	4	11
6	...	29	14	11	53	33	14	12
3	...	24	...	...	...	...	13	13

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Po relieved throughout the Y So classed because of Undetermined Settlements. Paupers.	Dependants.	All oth Casual Po Paupers.	De d
14	Edinburgh - - -	62,171	750	1,331	2,081	954	372	187	3,095	1,
15	Fala, etc. - - -	364	...	8	8	7	...	...	1	
16	Glencross - - -	1,153	5	9	14	9	4	2	8	
17	Heriot - - -	414	...	5	5	4	...	...	1	
18	Inveresk - - -	10,071	76	142	218	146	7	2	127	
19	Kirknewton - - -	2,198	16	32	48	28	2	...	12	
20	Lasswade - - -	7,098	30	76	106	84	2	2	18	
21	Leith, North - -	14,828	72	158	230	202	19	32	9	
22	Leith, South - -	30,079	363	658	1,021	803	47	54	277	
23	Liberton - - -	3,791	48	89	137	66	5	5	24	
24	Newbattle - - -	2,902	11	52	63	74	5	4	17	
25	Newton - - -	1,181	7	29	36	36	2	7	17	
26	Penicuik - - -	3,765	10	67	77	60	9	6	11	
27	Ratho - - -	1,744	14	26	40	19	...	...	14	
28	St Cuthbert's and Canongate Combination—	140,446	835	1,870	2,705	1,907	296	251	1,618	
29	Stow - - - -	2,306	8	26	34	34	...	...	88	
30	Temple - - -	1,536	11	22	33	14	...	...	4	
	Total - -	328,472	2,480	5,255	7,735	4,970	867	647	5,778	3,
	ELGIN OR MORAY.									
1	Alves - - -	1,018	10	20	30	27	...	...	6	
2	Bellie - - -	2,317	12	49	61	37	6	6	...	
3	Birnie - - -	375	3	7	10	1	...	...	...	
4	Cromdale - - -	3,817	50	143	193	92	6	...	29	
5	Dallas - - -	1,060	12	33	45	18	...	...	3	
6	Drainy - - -	3,293	19	50	69	35	3	2	9	
7	Duffus - - -	3,716	17	74	91	48	...	...	11	
8	Dyke and Moy - -	1,238	11	62	73	26	...	...	6	
9	Edinkillie - - -	1,286	21	46	67	39	...	...	10	
10	Elgin - - - -	8,604	70	129	199	92	9	15	11	
11	Forres - - -	4,562	43	128	171	58	5	5	30	
12	Kinloss - - -	1,112	13	29	42	19	...	...	5	
13	Knockando - - -	1,909	18	51	69	24	...	...	4	
14	New Spynie - -	1,612	14	37	51	38	1	...	...	
15	Rafford - - -	1,101	10	16	26	5	2	1	6	
16	Rothes - - -	2,148	21	42	63	24	2	3	10	
17	St Andrews-Lhanbride -	1,346	12	18	30	16	...	...	6	
18	Speymouth - -	634	4	21	25	1	5	4	...	
19	Urquhart - - -	2,368	27	61	88	41	2	4	5	
	Total -	43,516	387	1,016	1,403	641	41	40	151	
	FIFE.									
1	Abbotshall - - -	5,785	43	79	122	102	3	...	47	
2	Abdie - - -	1,164	5	9	14	7	...	...	...	
3	Aberdour - - -	1,697	4	20	24	24	...	...	9	
4	Anstruther-Easter -	1,169	3	17	20	6	...	...	2	
5	Anstruther-Wester -	562	2	5	7	5	1	...	6	

Number Applicants refused Relief roughout he Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphans and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
158	5	150	62	14	347	270	300	14
...	...	2	...	...	...	...	1	15
...	...	3	...	...	...	...	1	16
...	...	...	...	...	...	...	...	17
14	...	33	6	4	15	24	29	18
1	...	3	1	3	6	11	7	19
...	...	11	1	2	7	15	13	20
8	1	29	9	11	5	7	27	21
86	6	90	22	10	104	103	81	22
1	...	13	...	...	3	2	14	23
1	...	5	...	...	1	3	5	24
...	...	1	1	5	...	...	6	25
...	...	10	1	2	3	1	12	26
...	...	1	1	...	12	11	9	27
29	3	310	63	21	287	160	333	28
9	1	...	23	7	18	10	7	29
...	...	...	...	...	1	...	2	30
341	19	770	216	96	967	799	928	
...	...	...	...	...	1	5	3	1
...	...	...	...	...	...	...	4	2
...	...	2	...	...	...	...	...	3
...	...	12	1	...	1	...	7	4
...	...	2	...	...	...	...	1	5
...	...	1	...	...	...	...	7	6
6	...	...	...	...	...	...	7	7
...	...	2	...	...	...	...	2	8
...	...	1	...	...	...	...	5	9
4	2	19	1	1	3	...	33	10
4	...	22	1	...	1	...	16	11
...	...	2	...	...	...	...	3	12
3	...	1	...	...	...	...	1	13
1	...	6	1	2	1	2	5	14
1	...	2	...	...	...	...	2	15
1	...	7	...	...	1	...	3	16
...	...	3	...	...	...	...	1	17
...	...	3	...	...	...	...	5	18
...	...	12	...	...	...	...	11	19
20	2	97	4	3	8	7	116	
20	...	9	5	9	15	11	16	1
...	...	...	...	...	...	...	2	2
...	...	...	1	...	6	12	1	3
...	...	5	...	...	...	...	1	4
...	...	...	...	...	...	...	...	5

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants
6	Arngask	565	3	10	13	7	...	...	...	...
7	Auchterderran	4,017	18	19	37	28	3	3	24	18
8	Auchtermuchty	2,958	23	42	65	33	2	6	5	1
9	Auchtertool	529	3	12	15	8	...	...	...	...
10	Ballingry	982	6	4	10	6	...	...	2	2
11	Balmerino	717	9	11	20	4	...	...	...	...
12	Beath	3,534	11	34	45	46	...	...	11	13
13	Burntisland	3,872	15	43	58	24	...	...	36	19
14	Cameron	1,158	3	15	18	17	...	...	...	...
15	Carnbee	1,088	7	10	17	12	...	...	...	...
16	Carnock	1,764	16	49	65	44	9	11	2	...
17	Ceres	2,381	14	33	47	14	10	...	...	...
18	Collessie	1,703	8	23	31	19	1	...	3	1
19	Crail	1,847	10	28	38	19	...	...	6	4
20	Creich	387	4	4	8	6	1	4	...	...
21	Cults	767	9	20	29	16	...	...	19	16
22	Cupar	7,102	39	97	136	69	...	...	88	121
23	Dairsie	687	2	9	11	7	...	...	...	...
24	Dalgety	1,310	6	17	23	14	...	...	3	...
25	Denino	325	2	3	5	4	...	...	...	...
26	Dunbog	220	2	4	6	5	...	...	...	...
27	Dunfermline	23,313	278	519	787	296	33	29	198	150
28	Dysart	9,682	70	109	179	60	15	9	48	52
29	Elie	775	4	11	15	2	...	...	1	...
30	Falkland	3,069	17	39	56	24	...	...	5	4
31	Ferry-Port-on-Craig	2,674	13	39	52	32	...	...	26	31
32	Flisk	280	2	4	6	2	...	...	...	...
33	Forgan	2,243	13	14	27	16	...	...	2	4
34	Inverkeithing	3,074	23	60	83	55	...	...	6	13
35	Kemback	1,056	3	11	14	15	1	4	...	...
36	Kennoway	1,703	16	32	48	26	...	...	3	...
37	Kettle	2,323	16	33	49	32	3	1	12	10
38	Kilconquhar	2,018	15	40	55	24	...	...	5	1
39	Kilmany	651	3	6	9	...	1	...	...	...
40	Kilrenny	3,015	21	40	61	18	...	...	5	3
41	Kinghorn	3,323	18	63	81	52	2	2	15	18
42	Kinglassie	1,082	9	12	21	6	...	...	1	...
43	Kingsbarns	922	7	14	21	7	...	...	2	3
44	Kirkcaldy	7,003	38	63	101	55	32	13	98	46
45	Largo	2,318	12	46	58	24	3	3	...	...
46	Leslie	4,294	11	59	70	30	1	...	12	3
47	Leuchars	1,727	14	28	42	28	...	...	7	3
48	Logie	402	2	5	7	3	...	...	...	...
49	Markinch	5,413	41	79	120	69	4	5	42	37
50	Monimail	918	5	18	23	12	...	...	3	3
51	Moonzie	154	1	2	3	4	...	...	...	...
52	Newburgh	2,529	9	45	54	18	12	...	...	...
53	Newburn	362	...	4	4	2	..	...	...	...
54	Pittenweem	1,803	13	27	40	15	...	...	3	7
55	St Andrews	7,851	49	122	171	103	...	...	41	18
56	St Leonards	741	2	10	12	6	...	...	...	...
57	St Monance	1,761	6	26	32	2	...	...	...	...

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	3	...	...	...	...	1	6
2	...	7	...	...	5	7	6	7
...	...	10	...	...	...	...	9	8
...	...	...	...	...	...	...	1	9
...	...	...	...	...	...	...	4	10
...	...	2	...	...	...	...	2	11
4	...	7	1	5	7	9	3	12
19	...	...	...	...	...	...	8	13
...	...	...	...	...	...	...	4	14
...	...	2	...	...	...	...	3	15
...	...	1	...	...	12	18	11	16
...	...	2	...	...	...	...	7	17
...	...	2	...	...	...	...	5	18
...	...	...	...	...	...	...	7	19
...	...	...	...	...	...	...	2	20
7	...	1	1	...	1	...	1	21
10	...	10	2	5	25	34	15	22
1	...	...	...	...	...	...	3	23
...	...	2	...	...	...	...	2	24
...	...	1	...	...	...	...	...	25
...	...	...	...	...	...	...	1	26
7	...	59	1	3	17	17	45	27
39	...	20	1	...	4	3	24	28
...	...	2	...	...	...	...	4	29
1	...	5	...	...	...	...	10	30
...	...	5	1	...	...	...	5	31
...	...	...	...	...	...	...	...	32
...	...	5	...	...	...	...	3	33
6	...	1	...	...	1	4	10	34
...	...	...	...	...	1	4	1	35
1	...	1	...	...	...	...	3	36
...	...	6	...	...	...	...	5	37
3	...	9	...	...	...	...	2	38
...	...	...	...	...	...	...	1	39
...	...	1	...	...	...	...	4	40
3	...	4	1	3	1	...	5	41
1	...	2	...	...	...	...	5	42
...	...	...	...	...	...	...	...	43
61	...	15	3	4	10	2	18	44
...	...	...	...	...	...	...	8	45
7	...	...	...	...	1	...	7	46
2	...	4	1	2	1	...	2	47
...	...	...	...	...	...	...	...	48
3	...	2	...	...	6	2	7	49
...	...	1	...	...	...	...	6	50
...	...	...	...	...	...	...	...	51
...	...	...	...	...	...	...	9	52
...	...	...	...	...	...	...	...	53
3	...	6	...	...	1	...	1	54
...	...	7	...	...	...	...	11	55
...	...	...	...	...	...	...	1	56
...	...	...	..	...	...	...	1	57

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
58	Saline - - -	1,259	7	29	36	21	...	...	2	2
59	Scoonie - - -	3,178	23	47	70	42	4	2	6	1
60	Strathmiglo - - -	2,267	8	26	34	32	...	...	18	11
61	Torryburn - - -	1,051	10	25	35	11	...	...	9	...
62	Wemyss - - -	6,400	50	96	146	54	15	10	...	...
	Total - -	160,924	1,096	2,410	3,506	1,744	156	102	833	702
	FORFAR.									
1	Aberlemno - - -	1,007	9	20	29	22	...	...	...	...
2	Airlie - - -	778	5	13	18	6	...	...	...	...
3	Arbirlot - - -	919	3	16	19	14	...	...	11	9
4	Arbroath - - -	9,877	88	158	246	111	24	14	85	43
5	Auchterhouse - -	721	6	11	17	3	...	...	1	...
6	Barry - - -	3,008	8	34	42	24	...	...	10	5
7	Brechin - - -	9,514	71	151	222	141	3	5	43	27
8	Caraldstone - - -	209	1	3	4	3	...	...	...	...
9	Carmylie - - -	1,309	11	14	25	28	...	...	3	5
10	Cortachy - - -	554	5	6	11	6	...	...	3	3
11	Craig - - -	2,402	16	42	58	27	...	...	3	4
12	Dun - - - -	565	8	8	16	7	...	...	1	1
13	Dundee - - -	86,527	752	1,281	2,033	1,202	177	181	1,187	988
14	Dunnichen - - -	1,536	14	43	57	46	...	...	6	6
15	Edzell - - -	976	7	22	29	15	...	...	8	1
16	Essie and Nevy - -	586	6	14	20	8	...	...	...	...
17	Farnell - - -	580	11	14	25	10	...	...	...	...
18	Fearn - - -	348	1	11	12	8	...	...	1	...
19	Forfar - - -	12,585	74	144	218	133	4	6	54	30
20	Glammis - - -	1,813	13	33	46	6	...	...	8	5
21	Glenisla - - -	925	4	11	15	3	2	...	...	...
22	Guthrie - - -	404	4	4	8	4	...	...	4	3
23	Inverarity - - -	888	6	7	13	7	...	...	1	...
24	Inverkeillor - - -	1,521	11	29	40	12	2	3	6	5
25	Kettins - - -	775	5	8	13	5	...	...	4	3
26	Kingoldrum - - -	409	2	...	2	...	...	...	...	...
27	Kinnell - - -	766	5	19	24	30	...	...	...	...
28	Kinnettles - - -	378	3	6	9	9	..	...	...	...
29	Kirkden - - -	1,623	9	30	39	30	1	3	8	8
30	Kirriemuir - - -	6,420	61	152	213	112	6	3	15	15
31	Lethnot - - -	318	4	10	14	14	...	...	...	...
32	Liff and Benvie - -	35,554	118	278	396	180	41	33	89	51
33	Lintrathen - -	756	4	5	9	10	1	...	1	2
34	Lochlee - - -	424	4	19	23	14	...	...	2	...
35	Logie-Pert - - -	1,251	9	35	44	18	7	2	1	1
36	Lunan - - -	248	1	5	6	...	...	...	...	...
37	Lundie - - -	400	3	8	11	14	...	...	1	...
38	Mains & Strathmartin -	2,749	9	19	28	18	...	...	3	3
39	Marytoun - - -	396	2	5	7	13	...	...	...	...
40	Menmuir - - -	761	2	7	9	9	...	...	...	..
41	Monifieth - - -	7,252	30	89	119	61	...	...	24	1
42	Monikie - - -	1,397	1	19	20	12	...	...	1	..

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	...	...	...	...	...	2	58
1	...	...	...	...	1	1	6	59
1	...	...	...	...	...	...	4	60
...	...	...	...	...	...	...	1	61
...	...	1	...	...	...	...	14	62
204	...	220	18	31	115	124	340	
...	...	...	...	...	...	...	9	1
...	...	...	...	...	...	...	4	2
...	...	...	1	...	...	...	3	3
4	...	31	2	...	24	8	35	4
...	...	3	...	...	...	...	1	5
1	...	1	...	...	...	...	10	6
3	...	20	3	3	14	8	17	7
...	...	...	...	...	...	...	1	8
...	...	...	...	...	...	...	2	9
...	...	...	...	...	...	...	2	10
3	...	6	...	...	...	...	7	11
...	...	...	...	...	...	...	2	12
96	...	282	50	29	423	472	273	13
...	...	3	...	...	1	1	6	14
1	...	2	...	...	1	...	4	15
...	...	...	...	...	...	...	2	16
...	...	...	...	...	...	...	1	17
...	...	2	...	...	...	...	...	18
4	...	16	2	...	5	...	33	19
...	...	...	...	...	1	...	7	20
...	...	5	...	...	...	...	1	21
...	...	2	...	...	...	...	2	22
...	...	1	...	...	...	...	4	23
...	...	3	...	...	1	...	9	24
...	...	2	...	...	...	...	2	25
...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	1	27
...	...	...	...	...	...	...	2	28
2	1	2	...	...	...	...	3	29
12	...	22	1	...	1	...	30	30
...	...	1	...	...	...	...	1	31
4	...	62	6	7	92	75	86	32
...	...	...	...	...	...	...	2	33
1	...	2	...	...	...	...	1	34
...	...	7	...	...	...	...	7	35
...	...	...	...	...	...	...	1	36
...	...	...	...	...	...	...	...	37
...	...	3	...	...	...	...	6	38
...	...	...	...	...	...	...	1	39
...	...	...	...	...	...	...	...	40
...	...	...	...	...	...	...	10	41
...	...	1	...	...	1	1	1	42

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
43	Montrose - - -	15,783	149	376	525	313	19	16	79	39
44	Murroes - - -	751	2	4	6	...	...	...	1	...
45	Newtyle - - -	931	9	26	35	4	...	...	4	4
46	Oathlaw - - -	452	3	3	6	3	...	...	...	...
47	Panbride - - -	1,331	9	18	27	8	2	3	3	4
48	Rescobie - - -	748	6	8	14	16	...	...	...	...
49	Ruthven - - -	247	...	6	6	...	...	...	...	...
50	St Vigeans - - -	12,805	86	149	235	101	1	4	103	72
51	Strickathrow - -	503	6	14	20	16	1	...	...	...
52	Tannadice - -	1,286	10	9	19	17	...	...	...	...
53	Tealing - - -	879	2	5	7	6	...	...	...	...
	Total - -	237,145	1,688	3,421	5,109	2,879	291	273	1,774	1,348
	HADDINGTON.									
1	Aberlady - - -	1,022	10	25	35	10	1	...	2	...
2	Athelstaneford - -	844	3	14	17	1	...	...	...	...
3	Bolton - - -	364	...	4	4	...	...	...	...	...
4	Dirleton - - -	1,419	11	24	35	19	...	...	6	5
5	Dunbar - - -	4,982	51	113	164	118	2	...	40	21
6	Garvald - - -	832	6	19	25	22	...	...	2	5
7	Gladsmuir - - -	1,863	21	41	62	32	2	...	2	6
8	Haddington - -	5,735	61	110	171	118	9	10	53	45
9	Humbie - - -	967	3	12	15	8	1	...	...	...
10	Innerwick - - -	892	4	12	16	14	...	...	3	...
11	Morham - - -	204	...	1	1	2	...	...	...	...
12	North Berwick - -	2,373	7	37	44	19	...	...	...	...
13	Oldhamstocks - -	592	5	11	16	10	1	...	...	...
14	Ormiston - - -	911	8	24	32	29	...	...	2	2
15	Pencaitland - - -	1,320	9	29	38	18	...	...	9	2
16	Prestonkirk - - -	1,931	13	55	68	23	3	...	9	10
17	Prestonpans - - -	2,069	15	52	67	37	1	4	4	4
18	Salton - - -	647	4	11	15	3	...	...	8	5
19	Spot - - - -	560	4	8	12	5	...	...	1	3
20	Stenton - - -	612	7	16	23	9	1	...	...	...
21	Tranent - - -	4,852	43	106	149	98	...	...	79	102
22	Whitekirk - - -	1,073	9	23	32	23	...	...	12	3
23	Whittingham - -	657	6	14	20	18	1	...	...	...
24	Yester - - -	1,034	3	15	18	7	3	...	1	...
	Total - -	37,755	303	776	1,079	643	25	14	233	213
	INVERNESS.									
1	Abernethy - - -	1,752	23	87	110	32	...	...	17	14
2	Alvie - - -	882	16	35	51	24	...	...	8	12
3	Ardersier - - -	1,284	10	24	34	25	...	...	5	4
4	Barra* - - -	1,997	10	61	71	44	...	...	13	9
5	Boleskine and Abertarff	1,578	30	67	97	25	1	...	6	4
6	Bracadale - - -	1 113	14	51	65	8	...	...	20	3
7	Croy - - - -	1,841	15	35	50	36	...	...	9	8

umber pplicants efused Relief oughout e Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
3	...	29	1	...	11	8	58	43
...	...	1	...	...	...	...	3	44
...	...	13	...	...	2	...	2	45
...	...	...	...	...	...	...	1	46
...	...	...	...	...	...	...	7	47
...	...	...	...	...	...	...	3	48
...	...	...	...	...	...	...	2	49
20	...	21	1	...	7	3	37	50
1	...	2	...	...	...	...	4	51
2	...	...	...	...	...	...	3	52
...	...	1	...	...	...	...	1	53
157	1	546	67	39	584	576	710	
1	1	4	...	...	...	...	1	1
...	...	1	...	...	...	...	2	2
...	...	...	...	...	...	...	1	3
...	...	3	1	...	6	10	5	4
4	...	14	4	5	18	12	15	5
...	...	3	...	...	2	5	...	6
...	...	3	...	...	1	...	5	7
54	...	15	7	12	51	46	14	8
...	...	3	1	...	...	...	3	9
...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	...	...	11
...	...	4	...	...	1	4	5	12
...	...	1	...	...	...	...	2	13
...	...	1	...	...	1	1	...	14
2	...	12	...	...	2	...	2	15
1	...	11	2	...	10	10	10	16
1	...	1	1	2	...	...	8	17
8	...	...	...	...	...	...	...	18
1	...	1	...	...	...	...	...	19
...	...	1	...	...	1	...	4	20
7	...	21	3	2	14	14	17	21
...	...	...	...	...	...	...	8	22
...	...	5	...	...	...	...	2	23
...	...	...	...	...	...	...	2	24
79	1	104	19	21	107	102	108	
...	...	...	...	...	...	...	3	1
1	...	1	...	...	1	...	6	2
...	...	3	...	...	...	...	3	3
...	...	12	...	...	...	...	4	4
5	...	6	1	1	2	...	9	5
8	1	8	...	...	...	...	...	6
1	...	4	...	...	1	2	5	7

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
8	Daviot - - -	1,598	19	60	79	19	...	...	4	...
9	Dores - - -	1,401	22	80	102	29	6	1	...	...
10	Duirnish - - -	4,422	29	91	120	27	11	2	...	...
11	Duthil - - -	1,872	21	75	96	20	3	1	9	[illegible]
12	Glenelg - - -	1,653	31	60	91	46	...	...	20	2[illegible]
13	Harris - - -	4,120	20	62	82	39	...	...	13	[illegible]
14	Inverness - - -	18,552	223	548	771	327	49	35	40	3[illegible]
15	Kilmallie - - -	4,066	39	102	141	33	1	3	23	[illegible]
16	Kilmonivaig - -	1,967	22	68	90	23	15	4	8	...
17	Kilmorack - -	2,728	36	107	143	37	...	...	24	2[illegible]
18	Kilmuir (Skye) - -	2,567	34	47	81	10	1	1	6	...
19	Kiltarlity - - -	2,537	34	90	124	36	2	...	1	[illegible]
20	Kingussie - - -	2,101	25	84	109	25	3	2	1	...
21	Kirkhill - - -	1,582	12	57	69	15	...	...	11	1[illegible]
22	Laggan - - -	950	21	38	59	50	1	...	5	...
23	Moy - - - -	1,005	8	19	27	5	...	...	9	[illegible]
24	Petty - - -	1,549	16	52	68	20	1	4	6	[illegible]
25	Portree - - -	2,928	16	74	90	20	...	...	11	[illegible]
26	Sleat - - - -	2,233	16	71	87	55	1	...	5	[illegible]
27	Small Isles - - -	522	5	13	18	6	...	...	3	[illegible]
28	Snizort - - -	2,326	32	66	98	24	2	1	16	[illegible]
29	Strath - - -	2,562	17	74	91	29	...	...	19	[illegible]
30	Uist, North - - -	4,107	28	70	98	35	...	...	22	1
31	Uist, South - - -	5,749	39	107	146	67	1	4	15	[illegible]
32	Urquhart - - -	2,780	37	128	165	56	...	...	...	[illegible]
	Total - -	88,324	920	2,603	3,523	1,247	98	58	349	21
	KINCARDINE.									
1	Arbuthnot - -	924	5	11	16	11	...	...	1	[illegible]
2	Banchory-Devenick -	3,052	24	60	84	44	2	...	11	1
3	Banchory-Ternan -	2,875	13	46	59	57	21	9	12	[illegible]
4	Benholm - - -	1,569	17	39	56	18	...	...	113	4
5	Bervie - - -	1,843	11	30	41	29	1	...	23	2
6	Dunottar - - -	2,102	11	38	49	18	...	...	51	2
7	Durris - - -	1,021	7	16	23	18	...	...	10	1
8	Fettercairn - - -	1,539	15	32	47	34	...	...	...	[illegible]
9	Fetteresso - - -	5,665	25	107	132	34	26	12	15	[illegible]
10	Fordoun - - -	2,113	9	36	45	39	...	...	...	[illegible]
11	Garvock - - -	476	1	6	7	4	...	...	...	[illegible]
12	Glenbervie - - -	1,073	10	17	27	11	2	1	15	[illegible]
13	Kinneff - - -	1,062	9	16	25	9	...	...	...	[illegible]
14	Laurencekirk - -	2,174	14	32	46	35	...	...	10	[illegible]
15	Maryculter - -	1,110	3	22	25	21	...	...	1	[illegible]
16	Marykirk - - -	1,771	28	63	91	60	...	...	7	[illegible]
17	Nigg - - - -	2,348	17	50	67	50	2	...	9	[illegible]
18	St Cyrus - - -	1,585	20	34	54	42	1	1	1	[illegible]
19	Strachan - - -	795	8	29	37	10	...	...	...	[illegible]
	Total - -	35,097	247	684	931	544	55	23	279	10

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	1	...	5	8
...	...	5	...	...	...	...	3	9
...	...	3	...	...	...	...	10	10
...	...	5	...	...	1	...	8	11
1	...	1	...	...	...	...	6	12
11	...	5	...	...	...	...	4	13
6	...	63	2	...	11	7	76	14
...	...	14	...	...	1	...	18	15
4	...	...	...	...	...	...	4	16
3	...	9	...	...	...	...	5	17
3	...	8	...	...	...	...	9	18
5	...	6	...	...	1	1	6	19
1	...	...	...	...	...	...	4	20
...	...	4	...	...	...	...	7	21
...	...	4	...	...	3	1	3	22
...	...	...	...	...	...	...	2	23
...	...	1	...	...	...	...	2	24
...	...	7	...	...	...	...	11	25
2	...	9	...	...	...	...	4	26
...	...	...	...	...	...	...	1	27
...	...	3	...	...	...	...	11	28
2	...	2	...	...	...	...	2	29
9	2	2	...	...	...	...	11	30
3	...	3	...	...	...	...	10	31
3	...	1	...	...	2	4	12	32
68	3	189	3	1	24	15	264	
...	...	...	...	...	...	...	2	1
1	...	1	...	...	...	...	10	2
...	...	5	2	4	3	4	7	3
...	...	4	...	...	...	...	5	4
...	...	2	...	...	1	3	2	5
...	...	1	...	...	1	...	3	6
...	...	2	...	...	...	...	5	7
...	...	13	...	...	...	...	4	8
7	...	12	1	2	3	...	15	9
...	...	...	...	...	...	...	2	10
...	...	1	...	...	...	...	1	11
1	...	6	...	...	...	...	1	12
1	...	1	...	...	...	...	3	13
...	...	3	...	...	...	...	8	14
...	...	2	...	...	...	...	1	15
...	...	4	1	...	2	2	11	16
...	...	4	...	...	...	...	5	17
...	...	1	...	...	...	...	8	18
...	...	6	...	...	...	...	4	19
10	...	68	4	6	10	9	97	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year			
			Paupers.			Dependants.	So classed because of undetermined Statements.		All other Casual Poor	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers.	Dependants
	KINROSS.									
1	Cleish - - -	969	3	4	7	2	...	...	1	...
2	Kinross - - -	2,477	22	35	57	22	...	...	36	...
3	Orwell - - -	2,248	17	28	45	17	...	...	36	...
4	Portmoak - - -	1,193	9	16	25	20	1	...	1	1
	Total - -	6,457	51	83	134	61	1	...	74	1
	KIRKCUDBRIGHT.									
1	Anwoth - - -	827	12	15	27	9	5	2	3	6
2	Balmaclellan - -	1,057	11	24	35	21	...	...	4	13
3	Balmaghie - - -	1,085	7	19	26	7	4	3	2	...
4	Borgue - - -	1,087	4	33	37	22	...	...	3	...
5	Buittle - - -	1,026	9	19	28	22	4	2	...	...
6	Carsphairn - - -	545	8	8	16	5	...	...	26	13
7	Colvend - - -	1,318	12	34	46	24	1	...	10	6
8	Crossmichael - -	1,492	6	31	37	18	8	5	2	...
9	Dalry - - -	1,074	19	41	60	35	...	...	20	8
10	Girthon - - -	1,586	21	44	65	29	...	...	17	17
11	Kells - - -	1,007	9	44	53	42	...	...	3	1
12	Kelton - - -	3,222	23	61	84	73	2	...	19	...
13	Kirkbean - - -	825	6	15	21	12	9	5	...	...
14	Kirkcudbright - -	3,346	15	67	82	23	1	...	17	4
15	Kirkgunzeon - -	661	6	18	24	16	...	...	6	1
16	Kirkmabreck - -	1,568	16	38	54	35	...	...	8	[illegible]
17	Kirkpatrick-Durham -	1,374	12	29	41	34	2	...	21	1
18	Kirkpatrick-Irongray -	815	7	13	20	9	...	...	3	[illegible]
19	Lochrutton - - -	656	4	11	15	14	...	...	9	1
20	Minnigaff - - -	1,529	14	40	54	33	5	1	...	..
21	New Abbey - - -	931	8	23	31	11	...	...	2	[illegible]
22	Parton - - -	737	9	11	20	19	...	...	...	..
23	Rerrick - - -	1,911	24	34	58	32	...	...	4	
24	Terregles - - -	547	1	9	10	5	...	...	2	
25	Tongland - - -	908	12	21	33	13	...	...	2	..
26	Troqueer - - -	5,402	41	112	153	68	...	...	26	2
27	Twynholm - - -	717	9	12	21	14	...	...	5	
28	Urr - - - -	4,606	31	83	114	56	...	...	39	3
	Total - -	41,859	356	909	1,265	701	41	18	253	18
	LANARK.									
1	Avondale - - -	5,460	74	128	202	134	4	2	67	
2	Barony - - -	222,927	1,831	4,188	6,019	3,828	1,353	1,144	1,993	2,1
3	Biggar - - -	2,013	13	37	50	36	1	3	8	
4	Blantyre - - -	3,472	14	67	81	38	7	21	7	
5	Bothwell - - -	19,292	130	275	405	388	22	24	149	1
6	Cadder - - -	6,464	34	83	117	124	8	10	38	
7	Cambuslang - -	3,740	22	54	76	72	4	1	38	
8	Cambusnethan - -	20,326	142	286	428	592	132	177	238	1
9	Carluke - - -	7,066	43	78	121	102	2	1	43	

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	...	...	1	1
...	...	4	...	...	7	...	11	2
...	...	2	2	...	3	...	10	3
...	...	3	...	...	...	...	7	4
...	...	9	2	...	10	...	29	
...	...	4	...	...	10	7	...	1
...	...	5	...	...	1	1	3	2
2	...	2	...	...	3	1	2	3
...	...	1	...	...	...	...	...	4
...	...	1	...	...	...	...	6	5
...	...	...	3	4	7	1	3	6
...	...	4	2	...	1	1	1	7
2	...	2	...	...	1	...	...	8
9	...	5	2	...	6	...	4	9
2	...	...	...	...	3	5	5	10
...	...	3	1	1	3	1	3	11
4	...	2	1	...	8	5	9	12
...	...	...	...	...	2	5	1	13
...	...	1	1	...	5	2	11	14
...	...	2	...	...	2	1	3	15
1	...	8	...	...	11	...	4	16
3	...	...	1	...	9	9	6	17
1	...	1	...	...	4	...	2	18
...	...	1	...	...	...	...	...	19
...	...	3	1	1	14	1	6	20
...	...	2	...	...	...	...	2	21
...	...	4	...	...	3	1	...	22
1	...	8	...	...	...	...	7	23
1	...	3	...	...	...	...	2	24
...	...	...	...	...	...	...	4	25
7	...	...	...	...	4	1	17	26
...	...	1	...	...	...	...	5	27
...	...	17	...	...	14	8	4	28
33	...	80	12	6	111	50	110	
1	...	19	3	3	36	23	17	1
138	31	608	92	69	2,012	1,229	452	2
1	...	6	2	5	2	1	2	3
...	...	6	...	...	15	25	9	4
14	...	19	4	5	84	137	23	5
10	...	8	...	...	29	49	13	6
2	1	12	1	3	14	22	8	7
20	...	51	9	2	187	212	13	8
4	2	24	1	...	28	65	8	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor Relieved throughout the Year. So classed because of undetermined Settlements. Paupers.	Dependants.	All other Casual Poor Paupers.	Dependants.
10	Carmichael - - -	708	6	13	19	14	...	...	5	..
11	Carmunnock - -	702	2	4	6	5	1	...	...	..
12	Carnwath - - -	5,709	20	66	86	96	1	...	20	5
13	Carstairs - - -	1,718	4	10	14	13	...	...	3	.
14	Covington - - -	454	...	4	4	...	...	...	2	..
15	Crawford - - -	1,829	8	46	54	37	11	6	20	1
16	Crawfordjohn - -	853	5	23	28	9	...	...	7	.
17	Culter - - -	593	1	9	10	2	...	...	1	..
18	Dalserf - - -	7,341	48	90	138	144	38	53	63	8
19	Dalziel - - -	9,175	50	78	128	156	67	108	11	1
20	Dolphinton - - -	231	1	3	4	4	...	...	...	..
21	Douglas - - -	2,624	21	46	67	54	...	...	21	.
22	Dunsyre - - -	302	1	3	4	...	...	...	...	..
23	Glasgow - - -	181,741	1,791	3,297	5,088	2,786	2,254	940	83	12
24	Glassford - - -	1,430	16	35	51	33	4	12	7	1
25	Govan Combination -	151,402	943	2,112	3,055	2,177	520	756	473	64
26	Hamilton - - -	16,803	139	326	465	309	40	44	199	8
27	Kilbride, East - -	3,861	16	44	60	35	1	...	10	.
28	Lanark - - -	7,841	105	242	347	199	2	...	212	17
39	Lesmahagow - -	8,709	88	143	231	204	11	7	23	1
30	Libberton - - -	691	4	7	11	2	...	...	11	.
31	Monkland, New - -	22,752	283	476	759	487	22	23	360	37
32	Monkland, Old - -	34,073	230	387	617	799	92	123	322	41
33	Pittenain - - -	366	4	4	8	4	...	...	3	.
34	Rutherglen - - -	10,766	68	154	222	206	8	15	42	2
35	Shotts - - -	8,353	48	116	164	158	6	15	84	11
36	Stonehouse - - -	3,177	20	51	71	64	13	15	18	3
37	Symington - - -	442	3	9	12	3	...	...	1	.
38	Wandell and Lamington	332	4	6	10	7	...	...	...	.
39	Walston - - -	425	2	11	13	...	...	...	6	
40	Wiston and Roberton -	680	4	15	19	11	...	...	1	.
	Total - -	787,005	6,238	13,026	19,264	13,332	4,624	3,500	4,589	5,1
	LINLITHGOW.									
1	Abercorn - - -	933	8	19	27	12	4	6	21	3
2	Bathgate - - -	10,129	69	126	195	108	11	10	94	12
3	Borrowstounness - -	4,986	20	89	109	47	5	15	5	
4	Carriden - - -	1,799	6	37	43	25	...	...	6	
5	Dalmeny - - -	1,492	11	32	43	19	4	1	3	..
6	Ecclesmachen - -	329	2	4	6	6	...	...	4	
7	Kirkliston - - -	2,187	19	53	72	41	...	...	2	1
8	Linlithgow - - -	5,554	50	139	189	63	2	3	259	10
9	Livingstone - - -	1,727	18	31	49	27	...	...	126	7
10	Queensferry - - -	945	5	9	14	7	9	11	70	4
11	Torphichen - - -	1,630	11	29	40	29	...	...	8	
12	Uphall - - -	2,772	16	24	40	17	2	1	109	6
13	Whitburn - - -	6,911	33	47	80	79	4	5	6	
	Total - -	41,394	268	639	907	480	41	52	713	4

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	1	...	...	...	...	1	10
...	...	5	...	...	...	...	1	11
1	...	8	...	...	...	...	4	12
4	...	4	...	...	5	14	1	13
...	...	...	...	...	...	...	...	14
18	...	1	...	...	10	8	3	15
...	...	4	...	...	...	...	4	16
1	1	...	...	...	...	...	2	17
33	1	17	...	...	23	28	4	18
1	...	17	6	3	49	56	3	19
...	...	...	...	...	...	...	...	20
1	...	2	...	...	2	...	3	21
1	...	1	...	...	...	...	...	22
195	31	475	141	106	1,727	1,114	568	23
1	...	2	...	...	3	...	5	24
488	88	545	89	104	272	978	257	25
30	3	23	4	3	124	130	28	26
1	...	10	...	...	10	1	5	27
2	...	4	9	10	62	40	13	28
1	...	27	1	...	17	10	15	29
...	...	...	1	...	1	...	...	30
37	2	77	16	5	346	376	54	31
44	...	98	6	5	261	359	48	32
...	...	...	...	...	...	...	...	33
13	1	38	...	...	84	89	26	34
9	...	15	4	5	96	134	13	35
3	...	8	1	...	8	5	5	36
...	...	...	...	...	...	...	1	37
...	...	...	...	...	...	...	1	38
...	...	7	...	...	...	...	...	39
...	...	...	...	...	...	...	1	40
1,074	161	2,142	390	328	6,107	5,105	1,611	
...	...	4	3	1	3	3	2	1
...	...	21	19	8	58	72	7	2
18	...	1	2	5	4	10	11	3
2	...	3	...	...	...	...	6	4
...	...	...	...	...	8	4	3	5
...	...	...	...	...	...	...	1	6
1	...	6	2	...	8	...	10	7
5	...	10	2	1	42	26	14	8
1	...	4	24	11	32	30	5	9
...	...	...	...	...	5	5	4	10
2	...	2	...	...	3	4	1	11
7	...	6	11	3	25	26	3	12
10	...	19	...	...	9	17	12	13
46	...	76	63	29	197	197	79	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
	NAIRN.									
1	Ardclach - - -	1,197	8	34	42	13	...	...	2	...
2	Auldearn - - -	1,279	24	40	64	34	1	4	3	1
3	Cawdor - - -	1,027	15	23	38	13	...	...	5	3
4	Nairn - - -	4,869	41	94	135	42	...	...	33	39
	Total - -	8,372	88	191	279	102	1	4	43	43
	ORKNEY & SHETLAND.									
	ORKNEY.									
1	Birsay and Harray -	2,324	9	10	19	...	...	...	3	...
2	Cross and Burness -	1,639	3	30	33	11	...	...	2	...
3	Eday - - - -	905	9	15	24	4	...	...	5	2
4	Evie and Rendal - -	1,340	12	16	28	6	...	...	2	...
5	Firth - - - -	789	4	13	17	9	...	...	...	...
6	Holm - - -	935	6	14	20	9	...	...	3	...
7	Hoy and Græmsay -	581	2	9	11	5	...	...	...	...
8	Kirkwall - - -	4,261	59	153	212	100	...	...	27	45
9	Lady - - - -	953	7	25	32	8	...	...	2	1
10	Orphir - - -	1,040	7	18	25	11	2	...	1	...
11	Ronaldshay, South -	3,228	20	66	86	28	11	4	...	...
12	Rousay and Egilshay -	1,101	2	15	17	...	...	...	2	...
13	St Andrews and Deerness	1,733	5	28	33	1	...	...	1	...
14	Sandwick - - -	1,153	3	9	12	4	...	...	4	5
15	Shapinshay - - -	949	1	7	8	7	1	1	...	1
16	Stennis - - -	645	1	5	6	...	...	...	2	...
17	Stromness - - -	2,403	19	77	96	31	1	5	12	12
18	Stronsay - - -	1,305	16	48	64	27	...	...	7	6
19	Walls and Flotta - -	1,530	7	26	33	4	...	...	...	...
20	Westray & Papa-Westray	2,460	13	51	64	22	...	...	4	...
	Total - -	31,274	205	635	840	287	15	10	77	72
	SHETLAND.									
21	Bressay - - -	1,854	10	50	60	10	...	...	6	3
22	Delting - - -	1,862	15	59	74	34	...	...	17	15
23	Dunrossness - - -	4,522	16	110	126	26	...	...	11	3
24	Fetlar and North Yell -	1,410	8	42	50	5	...	...	5	...
25	Lerwick - - -	4,180	48	134	182	58	20	15	25	12
26	Nesting - - -	2,679	16	73	89	25	10	4	7	5
27	North Mavine - -	2,602	24	47	71	36	...	...	6	3
28	Sandsting - - -	2,806	18	90	108	40	...	...	20	2
29	Tingwall - - -	2,491	32	92	124	54	3	2	25	17
30	Unst - - - -	2,780	19	88	107	34	2	1	1	...
31	Walls - - - -	2,579	23	84	107	33	...	...	8	5
32	Yell - - - -	1,843	19	52	71	23	...	...	10	10
	Total - -	31,608	248	921	1,169	378	35	22	141	75
	Orkney and Shetland together -	62,882	453	1,556	2,099	665	50	32	218	147

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	5	...	...	...	...	3	1
1	...	4	...	...	...	...	3	2
1	...	...	...	...	...	...	4	3
5	...	12	...	...	...	...	10	4
7	...	21	...	...	...	...	20	
2	...	...	...	...	...	...	5	1
...	...	...	...	...	...	...	2	2
3	...	1	...	...	...	...	1	3
1	...	...	...	...	...	..	5	4
...	...	1	...	...	...	...	1	5
...	...	...	...	...	...	...	2	6
...	...	...	...	...	...	...	2	7
...	...	3	1	...	1	1	12	8
...	...	...	...	...	...	...	1	9
1	1	...	...	...	...	...	3	10
5	...	3	...	...	...	...	3	11
...	...	...	...	...	...	...	2	12
...	...	...	...	...	...	...	2	13
...	...	...	...	...	...	...	1	14
...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	2	16
...	...	1	...	...	...	...	8	17
2	...	3	...	...	...	...	3	18
...	...	6	...	...	...	...	2	19
3	...	1	...	...	...	...	...	20
17	1	19	1	...	1	1	57	
3	...	3	...	...	...	...	2	21
1	...	3	...	...	...	...	5	22
13	4	...	...	...	...	...	7	23
2	...	...	...	...	...	...	...	24
33	8	6	...	...	2	2	10	25
10	1	1	...	...	...	...	3	26
3	...	...	...	...	...	...	4	27
4	...	...	...	...	...	...	4	28
6	1	9	...	...	...	...	6	29
9	2	4	...	...	...	...	10	30
3	...	3	...	...	...	...	5	31
4	...	...	...	...	...	...	5	32
91	16	29	...	...	2	2	61	
108	17	48	...	...	3	3	118	

No of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependents.	Casual or Unregistered Poor Relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
	PEEBLES.									
1	Broughton - - -	729	4	14	18	13	...	...	4	...
2	Drumelzier - - -	221	...	2	2	1	...	...	1	3
3	Eddlestone - - -	700	6	11	17	9	...	...	...	...
4	Innerleithen - - -	2,812	11	24	35	14	...	...	32	29
5	Kirkurd - - -	294	1	5	6	3	...	...	...	...
6	Linton, West - -	1,387	15	31	46	31	1	2	...	...
7	Lyne and Megget - -	174	1	1	2	...	...	...	3	...
8	Manor - - -	271	1	...	1	3	...	...	...	...
9	Newlands - - -	851	5	18	23	11	...	...	9	3
10	Peebles - - -	3,172	14	54	68	27	2	7	35	22
11	Skirling - - -	325	...	4	4	2	5	...	...	...
12	Stobo - - -	459	5	7	12	6	...	...	...	...
13	Traquair - - -	669	7	13	20	16	...	...	2	2
14	Tweedsmuir - - -	190	...	1	1	...	...	...	3	...
	Total - -	12,254	70	185	255	136	8	9	89	59
	PERTH.									
1	Aberdalgie - - -	342	...	7	7	4	1	...	...	...
2	Aberfoyle - - -	432	5	15	20	14	3	3	3	...
3	Abernethy - - -	1,744	5	21	26	20	1	1	1	...
4	Abernyte - - -	253	1	4	5	1	...	...	...	...
5	Alyth - - -	3,352	20	44	64	36	5	5	28	...
6	Auchterarder - -	3,795	31	48	79	36	...	...	319	7
7	Auchtergaven - -	2,141	22	55	77	22	...	...	17	1
8	Balquhidder - - -	743	8	16	24	9	1	3	1	...
9	Bendochy - - -	675	1	7	8	13	...	...	1	...
10	Blackford - - -	1,883	16	24	40	23	1	...	5	...
11	Blair-Athol - - -	1,788	27	48	75	25	1	4	1	...
12	Blairgowrie - - -	5,109	14	56	70	20	...	...	69	...
13	Callander - - -	1,870	14	27	41	20	2	4	5	...
14	Caputh - - -	2,142	13	28	41	32	5	...	8	...
15	Cargill - - -	1,411	10	30	40	10	5	2	3	...
16	Clunie - - -	603	6	7	13	6	...	...	...	...
17	Collace - - -	456	2	7	9	5	...	...	...	...
18	Comrie - - -	1,911	13	56	69	14	8	...	...	...
19	Coupar-Angus - -	3,055	10	26	36	9	...	...	56	4
20	Crieff - - -	4,598	43	75	118	59	3	...	41	5
21	Culross - - -	1,354	5	13	18	10	1	6	14	2
22	Dowally - - -	461	3	8	11	...	1	1	1	...
23	Dron - - -	343	1	7	8	3	...	...	...	...
24	Dull - - -	2,681	32	62	94	23	2	...	13	6
25	Dunbarney - - -	913	8	11	19	11	...	...	14	3
26	Dunblane - - -	3,247	16	58	74	41	1	2	321	1
27	Dunkeld - - -	378	6	14	20	3	1	...	5	...
28	Dunkeld, Little - -	2,373	34	55	89	15	2	...	16	9
29	Dunning - - -	1,832	11	32	43	8	5	3	45	1
30	Errol - - -	2,504	20	63	83	44	...	...	44	19
31	Forgandenny - -	632	3	13	16	13	...	...	1	...
32	Forteviot - - -	567	3	4	7	4	...	...	1	...

umber pplicants eiused Relief ughout e Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	1	1	...	...	...	3	1
...	...	...	...	...	...	...	...	2
1	1	1	...	...	...	...	5	3
2	...	5	...	...	6	11	8	4
...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	3	6
...	...	...	...	...	2	...	...	7
...	...	...	...	...	...	...	1	8
1	1	2	1	...	3	2	5	9
3	...	...	11	11	10	11	9	10
...	...	...	...	...	...	...	...	11
...	...	4	1	...	...	...	...	12
...	...	4	1	...	...	...	...	13
...	...	...	...	...	...	...	...	14
7	2	17	15	11	21	24	34	
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	1	3
...	...	...	...	...	...	...	...	4
...	...	6	...	...	1	...	9	5
50	...	7	9	1	74	...	9	6
2	...	4	...	...	2	4	11	7
...	...	...	...	...	...	...	1	
...	...	1	...	...	...	...	1	9
...	...	3	...	...	...	...	9	10
...	...	...	...	...	...	...	14	11
...	...	8	...	...	14	10	8	12
...	...	3	...	...	2	2	5	13
...	...	4	...	...	...	...	5	14
...	...	4	...	...	...	...	4	15
...	...	...	...	...	...	...	2	16
...	...	6	...	...	...	...	1	17
...	...	14	...	...	...	...	7	18
...	...	5	3	...	9	6	5	19
9	...	21	3	7	5	9	13	20
...	...	3	...	...	1	6	3	21
...	...	...	...	...	...	...	2	22
...	...	...	...	...	...	...	1	23
...	...	3	1	...	2	1	10	24
...	...	...	...	...	...	...	1	25
...	...	1	9	...	44	21	9	26
...	...	3	...	...	3	...	2	27
...	...	2	...	...	2	...	11	28
...	...	2	...	...	...	...	6	29
...	...	6	...	...	...	...	12	30
...	...	...	...	...	...	...	1	31
...	...	...	...	...	...	...	1	32

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor Relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants	All other Casual Poor. Paupers.	Dependants
33	Fortingall	1,766	12	66	78	29	4	...	...	...
34	Fossaway	1,461	13	10	23	5	2	...	2	...
35	Fowlis-Easter	291	1	3	4	...	1	...	1	...
36	Fowlis-Wester	1,161	11	22	33	11	...	...	1	...
37	Gask	369	2	3	5	...	...	...	9	8
38	Glendevon	105	1	1	2	...	...	...	14	...
39	Inchture	659	4	12	16	10	1	...	8	1
40	Kenmore	1,615	17	46	63	18	1	3	2	6
41	Killin	1,856	8	32	40	9	2	...	1	...
42	Kilmadock	3,170	9	65	74	30	1	...	64	20
43	Kilspindie	679	3	9	12	5	...	...	2	...
44	Kincardine	1,484	13	20	33	14	...	...	13	7
45	Kinclaven	607	5	7	12	3	...	...	7	10
46	Kinfauns	578	3	11	14	10	...	...	2	[illegible]
47	Kinloch	260	2	3	5	3	...	...	1	..
48	Kinnaird	299	2	5	7	5	...	...	1	..
49	Kinnoul	3,108	15	49	64	47	1	4	9	
50	Kirkmichael	965	3	14	17	5	...	...	6	[illegible]
51	Lethendy	179	1	5	6	4	...	...	2	..
52	Logierait	2,417	34	55	89	26	...	...	14	
53	Longforgan	1,753	12	33	45	27	...	...	4	
54	Madderty	523	3	11	14	8	3	...	...	..
55	Meigle	745	3	4	7	...	1	...	2	.
56	Methven	2,115	26	43	69	72	...	...	51	5
57	Moneydie	244	3	2	5	...	...	...	...	.
58	Monivaird	744	6	8	14	8	1	...	...	.
59	Monzie	803	10	20	30	17	...	...	8	
60	Moulin	1,793	23	29	52	16	2	...	10	
61	Muckhart	612	4	12	16	10	7	4	...	.
62	Muthill	2,703	21	58	79	54	12	18	26	[illegible]
63	Perth	23,507	276	606	882	425	11	6	205	10
64	Port-of-Monteith	1,243	16	18	34	8	1	...	1	.
65	Rattray	2,610	8	22	30	22	17	14	24	[illegible]
66	Redgorton	1,461	14	38	52	37	...	...	7	
67	Rhynd	327	1	11	12	10	...	...	...	
68	Scone	2,320	23	33	56	15	...	...	3	
69	St Madoes	290	...	4	4	...	...	...	13	
70	St Martins	735	8	15	23	20	1	...	1	
71	Tibbermuir	1,563	4	16	20	15	...	...	2	
72	Trinity-Gask	415	3	10	13	4	...	...	1	
73	Tulliallan	2,184	18	68	86	37	...	...	51	
74	Weem	520	4	15	19	5	...	...	...	
	Total	127,827	1,048	2,455	3,503	1,597	118	83	1,601	7
	RENFREW.									
1	Abbey	30,587	245	547	792	604	82	136	131	[illegible]
2	Cathcart	7,231	24	39	63	59	29	36	11	
3	Eaglesham	1,714	12	34	46	8	3	5	16	
4	Eastwood	13,098	121	216	337	247	20	14	105	[illegible]
5	Erskine	1,565	8	11	19	16	...	...	37	

mber plicants fused elief ughout Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	...	...	10	33
...	...	...	...	...	1	5	4	34
...	...	...	...	...	...	...	2	35
...	...	...	...	...	...	...	12	36
...	...	...	...	...	...	...	2	37
...	...	...	...	...	...	...	...	38
...	...	...	...	...	...	...	4	39
2	...	...	1	...	...	...	12	40
...	...	2	1	...	...	...	6	41
7	...	...	1	3	11	13	5	42
...	...	...	...	...	...	...	1	43
2	...	1	...	...	...	...	7	44
..	...	...	...	...	...	...	2	45
..	...	...	...	...	...	...	3	46
..	...	1	...	...	...	...	...	47
..	...	1	...	...	...	...	1	48
2	...	4	...	...	...	...	12	49
1	...	1	...	...	...	...	4	50
...	...	...	...	...	...	...	...	51
..	...	8	...	...	...	...	14	52
..	...	2	...	...	3	...	4	53
1	...	...	...	...	...	...	2	54
..	...	...	...	...	...	...	2	55
4	...	7	5	5	16	16	7	56
..	...	...	...	...	...	...	...	57
..	...	1	...	...	...	...	1	58
1	...	...	...	...	1	...	2	59
..	...	8	1	...	...	...	6	60
..	...	1	...	...	...	...	...	61
..	...	3	2	3	1	...	12	62
1	...	56	12	8	214	125	71	63
..	...	6	1	1	1	...	5	64
1	...	1	1	5	6	7	6	65
..	...	4	...	...	...	...	8	66
..	...	...	...	...	...	...	1	67
1	...	1	...	...	...	...	10	68
..	...	...	...	...	...	...	1	69
1	...	8	...	...	...	...	...	70
..	...	3	...	...	...	...	2	71
..	...	...	...	...	...	...	4	72
1	...	13	...	...	...	...	12	73
..	...	1	...	...	...	...	5	74
6	...	239	50	33	413	225	428	
5	1	75	4	4	187	189	84	1
3	...	10	...	...	12	23	15	2
..	...	6	...	...	19	15	4	3
6	1	47	2	2	148	147	23	4
1	...	1	1	1	6	4	...	5

No. of Parish	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Po Relieved throughout the Ye			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All othe Casual Po	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	De da
6	Greenock - - -	59,794	598	1,040	1,638	1,545	163	111	172	5
7	Houston - - -	2,167	32	87	119	44	3	8	68	6
8	Inchinnan - - -	584	5	11	16	7	...	...	7	
9	Innerkip and Gourock -	4,502	21	53	74	58	...	...	20	
10	Kilbarchan - - -	6,093	42	92	134	89	7	8	65	4
11	Kilmalcolm - - -	1,716	7	25	32	18	...	...	25	1
12	Lochwinnoch - -	3,816	38	81	119	62	20	19	14	2
13	Mearns - - -	3,543	20	51	71	45	4	4	41	3
14	Neilston - - -	11,136	81	259	340	167	7	9	237	14
15	Paisley - - -	31,909	432	693	1,125	739	329	287	105	9
16	Port-Glasgow - -	9,912	79	196	275	209	17	3	93	7
17	Renfrew - - -	5,938	42	69	111	85	15	20	33	2
	Total -	195,305	1,807	3,504	5,311	4,002	699	660	1,180	97
	ROSS AND CROMARTY.									
1	Alness - - -	1,053	25	56	81	26	4	...	6	1
2	Applecross - - -	2,470	26	70	96	14	...	...	6	
3	Avoch - - -	1,828	21	52	73	40	...	...	8	
4	Barvas - - -	4,950	14	52	66	18	...	...	10	
5	Contin - - -	1,550	18	65	83	35	2	...	2	
6	Cromarty - - -	2,180	34	94	128	46	...	...	22	1
7	Dingwall - - -	2,443	21	87	108	44	...	...	58	3
8	Edderton - - -	860	14	31	45	15	...	...	2	
9	Fearn - - -	2,135	17	74	91	31	...	...	10	1
10	Fodderty - - -	2,121	29	85	114	42	...	...	14	
11	Gairloch - - -	5,048	49	119	168	91	4	4	10	
12	Glenshiel - - -	463	14	20	34	8	...	...	5	
13	Killearnan - - -	1,272	22	70	92	33	...	...	5	
14	Kilmuir-Easter - -	1,281	19	37	56	23	2	...	4	
15	Kiltearn - - -	1,496	16	72	88	22	...	...	6	
16	Kincardine - - -	1,685	16	74	90	21	1	2	...	
17	Kintail - - -	753	21	53	74	23	...	...	8	1
18	Knockbain - - -	2,155	45	101	146	51	2	...	13	
19	Lochalsh - - -	2,319	27	78	105	36	...	...	10	
20	Lochbroom - - -	4,406	77	169	246	95	...	...	24	6
21	Lochcarron - - -	1,629	11	48	59	14	...	...	2	1
22	Lochs - - - -	5,880	24	79	103	38	...	...	22	1
23	Logie-Easter - -	912	6	30	36	6	1	...	5	
24	Nigg - - - -	1,201	18	50	68	29	...	...	6	
25	Resolis - - -	1,527	12	54	66	33	...	...	4	
26	Rosemarkie - -	1,441	19	49	68	31	...	...	7	
27	Rosskeen - - -	3,808	44	121	165	75	8	3	16	
28	Stornoway - - -	9,510	51	185	236	184	...	...	46	
29	Tain - - - -	3,221	33	98	131	70	3	1	5	
30	Tarbat - - - -	2,182	28	59	87	28	...	...	9	
31	Uig - - - -	3,143	17	57	74	25	...	...	10	
32	Urquhart - - -	2,863	40	134	174	32	2	...	11	
33	Urray - - - -	2,308	33	108	141	60	1	...	2	
	Total - -	82,093	861	2,531	3,392	1,339	30	10	368	3

mber plicants used elief ughout Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
13	...	129	34	31	640	702	105	6
2	...	10	...	...	83	75	1	7
..	...	4	...	...	2	3	3	8
4	...	9	1	...	24	16	4	9
3	...	27	...	...	60	53	5	10
3	...	2	1	...	5	9	2	11
22	2	7	1	...	12	15	11	12
3	...	13	1	...	31	39	7	13
2	...	31	10	8	223	147	24	14
37	...	169	18	8	358	353	50	15
48	...	44	1	2	140	156	30	16
7	...	6	4	5	36	30	11	17
9	4	590	78	61	1,986	1,976	379	
..	...	6	...	...	...	...	9	1
..	...	1	...	...	...	...	16	2
1	...	...	2	1	...	...	4	3
1	...	3	...	...	...	...	4	4
1	...	3	...	...	...	...	8	5
..	...	...	...	...	...	...	10	6
..	...	...	...	...	...	...	8	7
..	...	2	...	...	...	...	2	8
4	...	2	...	...	...	...	5	9
2	...	1	...	...	...	...	11	10
2	...	48	...	...	...	...	16	11
..	...	2	...	...	...	...	4	12
4	...	1	...	...	...	...	5	13
..	...	7	...	...	...	...	3	14
..	...	1	...	...	...	...	8	15
1	...	...	...	...	...	...	5	16
3	1	...	...	...	...	...	8	17
6	...	3	...	...	...	...	8	18
5	...	1	...	...	...	...	10	19
6	...	16	...	...	...	...	15	20
..	...	1	...	...	...	...	6	21
2	...	3	...	...	...	...	5	22
..	...	...	...	...	...	...	2	23
1	...	...	...	...	...	...	1	24
..	...	...	...	...	...	...	5	25
1	...	...	2	1	2	...	5	26
..	...	10	...	...	...	...	22	27
1	...	28	...	...	2	...	8	28
1	1	2	...	...	...	...	4	29
..	...	9	...	...	...	...	5	30
10	...	3	...	...	...	...	5	31
..	...	2	...	...	...	...	15	32
2	...	6	...	...	...	...	10	33
34	2	161	4	2	4	...	252	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Paupers. Femls.	Paupers. Total.	Dependants.	Casual or Unregistered Relieved throughout the So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Paupers.
	ROXBURGH.								
1	Ancrum	1,391	10	16	26	27	...	...	6
2	Ashkirk	550	2	4	6	11	...	...	...
3	Bedrule	292	...	3	3	...	...	...	...
4	Bowden	842	9	14	23	3	2	...	3
5	Castleton	2,202	14	26	40	21	...	...	11
6	Cavers	1,766	14	25	39	16	...	...	36
7	Crailing	657	1	4	5	1	1	...	...
8	Eckford	931	3	14	17	1	...	...	20
9	Ednam	613	3	9	12	1	1	...	1
10	Hawick	8,925	79	114	193	142	10	3	78
11	Hopekirk	718	1	6	7	5	...	...	2
12	Hownam	238	...	4	4	...	...	...	1
13	Jedburgh	5,214	30	93	123	44	1	...	159
14	Kelso	5,124	33	107	140	49	2	...	82
15	Kirkton	320	1	5	6	2	...	...	1
16	Lilliesleaf	788	6	11	17	8	...	...	6
17	Linton	570	2	11	13	10	...	...	1
18	Mackerston	361	2	5	7	11	...	...	...
19	Maxton	481	1	7	8	2	...	...	2
20	Melrose	9,432	52	91	143	118	3	6	27
21	Minto	431	4	7	11	4	...	...	...
22	Morebattle	986	2	12	14	3	...	...	3
23	Oxnam	6[illegible]5	4	2	6	...	...	...	...
24	Roberton	593	...	8	8	...	1	...	1
25	Roxburgh	1,053	5	28	33	7	3	4	...
26	St Boswells	973	8	16	24	4	...	...	20
27	Smailholm	534	4	4	8	...	14	...	...
28	Southdean	753	5	7	12	2	...	...	2
29	Sprouston	1,294	9	23	32	18	...	...	1
30	Stitchel	388	1	3	4	...	...	...	2
31	Wilton	3,936	19	31	50	24	3	12	14
32	Yetholm	1,100	9	16	25	10	...	...	13
	Total	54,151	333	726	1,059	544	41	25	492
	SELKIRK.								
1	Ettrick	434	5	10	15	15	...	...	1
2	Galashiels	6,062	30	57	87	55	7	8	27
3	Kirkhope	565	4	2	6	...	...	...	4
4	Selkirk	5,633	23	47	70	46	5	3	52
5	Yarrow	662	4	8	12	12	...	...	3
	Total	13,356	66	124	190	128	12	11	87
	STIRLING.								
1	Airth	1,396	12	41	53	41	...	...	4
2	Alva	4,296	9	27	36	13	2	...	5
3	Baldernock	616	4	6	10	8	3	...	...

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	3	...	...	2	3	4	1
...	...	...	...	...	...	...	1	2
...	...	...	...	...	...	...	1	3
...	...	2	1	...	2	...	3	4
...	...	2	...	...	...	...	4	5
...	...	7	5	3	3	...	3	6
...	...	...	...	...	...	...	...	7
1	...	...	3	4	2	4	1	8
...	...	...	...	...	...	...	3	9
17	...	29	18	11	23	16	21	10
...	...	...	...	...	1	...	...	11
...	...	...	...	...	...	...	1	12
41	2	6	51	6	26	9	18	13
73	...	10	16	...	25	9	15	14
...	...	...	...	...	...	...	1	15
...	...	1	1	3	1	1	1	16
...	...	...	...	...	...	...	1	17
...	...	...	...	...	...	...	1	18
...	...	1	1	...	...	...	1	19
...	...	8	1	4	6	8	23	20
...	...	...	...	...	...	...	3	21
1	...	2	...	...	...	...	2	22
...	...	...	...	...	...	...	2	23
...	...	...	1	...	...	...	3	24
...	...	...	...	...	...	...	2	25
2	...	2	3	4	1	...	...	26
1	...	...	...	...	...	...	1	27
...	...	...	...	...	...	...	2	28
1	...	8	...	...	...	...	7	29
...	...	...	...	...	...	...	...	30
3	...	9	2	4	6	2	7	31
...	...	3	...	...	3	4	2	32
140	2	93	103	39	101	56	134	
...	...	...	1	...	...	...	2	1
1	...	9	6	9	14	10	11	2
...	...	...	...	...	1	...	3	3
8	...	11	9	3	10	8	3	4
...	...	1	...	...	...	...	2	5
9	...	21	16	12	25	18	21	
5	...	1	...	...	1	1	4	1
3	...	2	1	...	1	...	9	2
...	...	...	...	...	5	5	...	3

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered P Relieved throughout the Y So classed because of Undetermined Settlements. Paupers.	Dependants.	All oth Casual P Paupers.	D da
4	Balfron - - -	1,502	14	32	46	15	...	...	20	
5	Bothkennar - - -	2,455	9	44	53	38	...	...	10	
6	Buchanan - - -	591	1	9	10	5	...	...	...	
7	Campsie - - -	6,739	41	104	145	89	15	9	47	
8	Denny - - -	4,993	44	90	134	129	5	6	125	1
9	Drymen - - -	1,405	10	13	23	13	...	...	5	
10	Dunipace - - -	1,733	10	26	36	30	6	2	5	
11	Falkirk - - -	18,051	135	303	438	290	6	3	109	
12	Fintry - - -	499	5	21	26	9	...	...	9	
13	Gargunnock - - -	675	2	15	17	2	...	...	4	
14	Killearn - - -	1,111	4	9	13	4	3	...	...	
15	Kilsyth - - -	6,313	72	127	199	266	13	23	105	1
16	Kippen - - -	1,568	13	32	45	14	...	...	5	
17	Larbert - - -	5,280	26	116	142	75	1	...	28	
18	Lecropt - - -	535	3	7	10	3	...	...	15	
19	Muiravonside - -	2,653	14	45	59	57	1	...	13	
20	Polmont - - -	3,910	33	71	104	75	1	1	19	
21	St Ninians - - -	10,146	63	145	208	97	7	...	63	
22	Slamannan - - -	4,164	8	26	34	40	2	...	27	
23	Stirling - - -	12,014	72	163	235	193	20	13	201	1
24	Strathblane - - -	1,235	7	9	16	1	1	...	9	
	Total - -	93,880	611	1,481	2,092	1,507	66	57	699	
	SUTHERLAND.									
1	Assynt - - - -	3,006	25	84	109	56	2	...	6	
2	Clyne - - - -	1,733	8	44	52	18	...	...	5	
3	Creich - - - -	2,524	19	81	100	27	...	...	6	
4	Dornoch - - -	2,764	20	69	89	22	...	...	4	
5	Duirness - - -	1,049	12	32	44	25	...	...	7	
6	Eddrachillis - - -	1,530	14	37	51	20	...	...	5	
7	Farr - - - -	2,019	20	84	104	26	1	3	7	
8	Golspie - - -	1,804	3	30	33	17	...	...	7	
9	Kildonan - - -	1,916	11	52	63	11	...	...	3	
10	Lairg - - - -	978	4	26	30	10	3	...	11	
11	Loth - - - -	583	5	16	21	4	...	...	...	
12	Rogart - - -	1,341	5	29	34	...	...	...	4	
13	Tongue - - -	2,051	16	83	99	26	...	...	1	
	Total - -	23,298	162	667	829	262	6	3	66	
	WIGTOWN.									
1	Glasserton - - -	1,196	17	28	45	17	2	...	1	
2	Inch - - - -	3,268	18	62	80	31	4	6	20	1
3	Kirkcolm - - -	1,948	16	59	75	21	...	...	25	
4	Kirkinner - - -	1,548	8	49	57	21	4	7	...	
5	Kirkmaiden - - -	2,507	36	91	127	82	...	...	22	1
6	Kirkowan - - -	1,352	12	42	54	34	2	1	...	

Number Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
10	...	5	...	...	2	...	3	4
3	...	...	...	...	...	...	2	5
...	...	...	...	...	...	...	2	6
1	...	11	...	...	58	42	20	7
35	...	19	8	13	40	72	10	8
...	...	1	...	...	...	...	1	9
2	...	2	...	...	11	21	4	10
7	1	46	10	7	46	32	37	11
2	...	...	...	...	4	3	...	12
...	...	2	...	...	...	...	3	13
...	...	2	...	...	1	...	1	14
...	...	5	1	5	23	24	18	15
...	...	5	1	...	5	...	8	16
2	...	5	...	...	...	...	20	17
3	...	...	...	...	2	...	1	18
3	...	1	...	...	9	20	3	19
2	...	8	2	...	8	5	11	20
7	...	17	4	5	11	14	20	21
7	...	4	1	2	7	11	5	22
9	...	25	7	...	84	91	33	23
..	...	...	...	...	6	1	3	24
101	1	161	35	32	324	342	218	
1	...	2	...	...	...	...	3	1
1	...	1	...	...	...	...	5	2
7	...	...	...	...	...	...	7	3
3	...	1	...	...	...	...	7	4
1	...	...	...	...	...	...	3	5
1	...	...	...	...	...	...	...	6
2	...	4	...	...	...	...	4	7
1	...	4	...	...	1	2	3	8
2	...	2	...	...	...	...	4	9
2	...	...	...	...	...	...	4	10
...	...	1	...	...	...	...	6	11
...	...	...	...	...	...	...	2	12
6	...	1	...	...	...	...	5	13
27	...	16	...	...	1	2	53	
...	...	2	2	...	13	5	4	1
2	...	2	...	...	38	13	5	2
3	...	2	...	...	25	16	5	3
...	...	8	...	...	23	11	2	4
5	...	5	1	...	21	4	5	5
3	...	2	...	...	13	2	5	6

No of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poo Relieved throughout the Yea			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor	
			Males	Femls.	Total		Paupers.	Dependants.	Paupers.	Dep dan
7	Leswalt - - -	2,496	39	68	107	35	4	...	12	..
8	Luce, New - - -	661	8	35	43	18	2	...	20	1
9	Luce, Old - - -	2,449	27	56	83	64	9	6	19	1
10	Mochrum - - -	2,450	27	75	102	87	3	6	20	1
11	Penninghame - -	3,940	37	63	100	18	1	...	18	1
12	Portpatrick - - -	1,492	19	71	90	44	1	...	15	
13	Sorby - - -	1,667	15	50	65	20	...	...	11	
14	Stoneykirk - - -	2,993	55	105	160	80	3	2	4	
15	Stranraer - - -	3,651	33	55	88	65	25	29	29	2
16	Whithorn - - -	2,906	25	79	104	36	...	...	19	2
17	Wigtown - - -	2,306	24	42	66	35	2	3	21	1
	Total - -	38,830	416	1,030	1,446	708	62	60	256	17

umber pplicants efused elief ughout e Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	10	...	..	25	19	12	7
1	...	...	1	...	6	2	4	8
3	1	...	...	...	9	9	6	9
1	...	3	1	...	47	29	4	10
25	...	7	2	...	31	4	14	11
1	...	...	1	...	34	8	7	12
...	...	2	1	...	11	2	3	13
3	...	24	...	...	38	23	15	14
2	...	9	2	...	22	20	9	15
...	...	...	...	...	24	7	5	16
12	...	5	1	...	22	20	12	17
61	1	81	12	...	402	194	117	

GENERAL SUMMARY.—Number

No. of County.	COUNTIES.	No. of Parishes.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poo Relieved throughout the Yea			
				Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poo	
				Males.	Females.	Total.		Paupers.	Dependants.	Paupers.	Depe dant
1	Aberdeen -	82	245,523	1,807	4,483	6,290	3,906	130	142	1,069	80
2	Argyll - -	38	75,595	848	1,973	2,821	1,060	50	44	313	18
3	Ayr - -	46	200,908	1,548	3,601	5,149	3,759	336	511	1,313	1,31
4	Banff - -	23	60,691	528	1,386	1,914	1,154	52	57	181	17
5	Berwick -	32	36,382	284	771	1,055	460	36	25	338	25
6	Bute - -	6	16,966	143	329	472	170	20	6	66	5
7	Caithness -	10	41,011	434	1,216	1,650	892	43	31	114	13
8	Clackmannan	5	26,788	222	321	543	177	15	...	79	5
9	Dumbarton -	12	61,116	443	941	1,384	1,092	240	243	501	47
10	Dumfries -	43	74,842	594	1,484	2,078	1,174	95	132	879	79
11	Edinburgh -	30	328,472	2,480	5,255	7,735	4,970	867	647	5,778	3,03
12	Elgin - -	19	43,516	387	1,016	1,403	641	41	40	151	13
13	Fife - -	62	160,924	1,096	2,410	3,506	1,744	156	102	833	70
14	Forfar -	53	237,145	1,688	3,421	5,109	2,879	291	273	1,774	1,3
15	Haddington -	24	37,755	303	776	1,079	643	25	14	233	2
16	Inverness -	32	88,324	920	2,603	3,523	1,247	98	58	349	2
17	Kincardine -	19	35,097	247	684	931	544	55	23	279	1
18	Kinross -	4	6,457	51	83	134	61	1	...	74	
19	Kirkcudbright	28	41,859	356	909	1,265	701	41	18	253	1
20	Lanark -	40	787,005	6,238	13,026	19,264	13,332	4,624	3,500	4,589	5,1
21	Linlithgow -	13	41,394	268	639	907	480	41	52	713	4
22	Nairn - -	4	8,372	88	191	279	102	1	4	43	
23	Orkney & Shetland	32	62,882	453	1,556	2,009	665	50	32	218	1
24	Peebles -	14	12,254	70	185	255	136	8	9	89	
25	Perth - -	74	127,827	1,048	2,455	3,503	1,597	118	83	1,601	7
26	Renfrew -	17	195,305	1,807	3,504	5,311	4,002	699	660	1,180	9
27	Ross - -	33	82,093	861	2,531	3,392	1,339	30	10	368	3
28	Roxburgh -	32	54,151	333	726	1,059	544	41	25	492	2
29	Selkirk -	5	13,356	66	124	190	128	12	11	87	
30	Stirling -	24	93,880	611	1,481	2,092	1,507	66	57	699	6
31	Sutherland -	13	23,298	162	667	829	262	6	3	66	
32	Wigtown -	17	38,830	416	1,030	1,446	708	62	60	256	1
	Total	886	3,360,018	26,800	61,777	88,577	52,076	8,350	6,872	24,978	19,

OR RELIEVED, Year ended 14th May 1875.

Total Casual or nregistered Poor ieved throughout the Year.		Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No of Parish
			Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
upers.	Dependants.				Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
,199	947	104	17	491	19	10	29	14	635	1
363	227	54	1	118	9	7	54	20	297	2
649	1,825	232	1	561	82	65	1,322	1,200	428	3
233	228	34	2	95	3	5	12	11	155	4
374	283	127	1	69	78	55	61	36	79	5
86	59	7	1	33	1	2	31	17	60	6
157	165	47	5	97	2	4	3	...	105	7
94	55	3	...	53	2	3	21	17	57	8
741	717	100	3	154	31	38	551	514	121	9
974	926	85	2	159	135	135	230	173	184	10
645	3,683	341	19	770	216	96	967	799	928	11
192	176	20	2	97	4	3	8	7	116	12
989	804	204	...	220	18	31	115	124	340	13
065	1,621	157	1	546	67	39	584	576	710	14
258	227	79	1	104	19	21	107	102	108	15
447	273	68	3	189	3	1	24	15	264	16
334	186	10	...	68	4	6	10	9	97	17
75	1	...	...	9	2	...	10	...	29	18
294	204	33	...	80	12	6	111	50	110	19
213	8,633	1,074	161	2,142	390	328	6,107	5,105	1,611	20
754	535	46	...	76	63	29	197	197	79	21
44	47	7	...	21	...	...	...	...	20	22
268	179	108	17	48	...	...	3	3	118	23
97	68	7	2	17	15	11	21	24	34	24
719	805	176	...	239	50	33	413	225	428	25
879	1,638	319	4	590	78	61	1,986	1,976	379	26
398	320	84	2	161	4	2	4	...	252	27
533	323	140	2	93	103	39	101	56	134	28
99	103	9	...	21	16	12	25	18	21	29
765	716	101	1	161	35	32	324	342	218	30
72	40	17	...	16	...	...	1	2	53	31
318	231	61	1	81	12	...	402	194	117	32
328	26,245	3,854	249	7,579	1,473	1,074	13,834	11,826	8,287	

SUMMARY of Returns of T

No. of County.	COUNTIES.	Population in 1871.	Number of Persons removed to England, either Voluntarily or by Warrant of Sheriff or Justices.			Number of their Dependants.			Number of Per removed to Ireland, either Volunta or by Warra of Sheriff o Justices.		
			Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	T
1	Aberdeen - - -	245,523	1	...	1	...	...	...	1	...	
2	Argyll - - - -	75,595	...	...	...	...	...	...	...	...	.
3	Ayr - - - -	200,908	...	...	...	...	1	1	6	4	1
4	Banff - - - -	60,691	...	...	...	...	...	...	...	...	.
5	Berwick - - -	36,382	1	...	1	...	...	...	...	...	.
6	Bute - - - -	16,966	...	...	...	...	...	...	...	...	.
7	Caithness - - -	41,011	...	...	...	...	...	...	...	...	.
8	Clackmannan - -	26,788	...	...	...	...	...	...	...	...	.
9	Dumbarton - - -	61,116	...	...	...	...	...	...	...	2	
10	Dumfries - - -	74,842	...	1	1	...	...	...	...	...	.
11	Edinburgh - - -	328,472	5	2	7	...	3	3	12	10	2
12	Elgin - - - -	43,516	...	...	...	...	...	...	1	...	
13	Fife - - - -	160,924	...	...	...	...	...	...	...	...	.
14	Forfar - - - -	237,145	1	1	2	...	...	...	2	6	
15	Haddington - - -	37,755	...	...	...	...	...	...	...	...	.
16	Inverness - - -	88,324	1	...	1	...	1	1	...	...	.
17	Kincardine - - -	35,097	...	...	...	...	...	...	...	...	.
18	Kinross - - - -	6,457	...	...	...	...	...	...	...	...	.
19	Kirkcudbright - -	41,859	...	...	...	...	...	...	...	1	
20	Lanark - - - -	787,005	16	7	23	5	6	11	41	34	7
21	Linlithgow - - -	41,394	...	1	1	2	...	2	...	2	
22	Nairn - - - -	8,372	...	...	...	...	...	...	...	...	.
23	Orkney and Shetland -	62,882	...	...	...	...	...	...	...	...	.
24	Peebles - - - -	12,254	...	...	...	...	...	...	...	...	.
25	Perth - - - -	127,827	1	...	1	3	4	7	...	1	
26	Renfrew - - -	195,305	...	2	2	...	...	...	12	5	1
27	Ross - - - -	82,093	...	...	...	...	...	...	...	...	.
28	Roxburgh - - -	54,151	...	...	...	...	...	...	...	1	
29	Selkirk - - - -	13,356	1	...	1	...	...	...	...	...	.
30	Stirling - - - -	93,880	...	...	...	...	...	...	...	...	.
31	Sutherland - - -	23,298	...	...	...	...	...	...	...	...	.
32	Wigtown - - -	38,830	...	...	...	...	...	...	2	...	
	Total - -	3,360,018	27	14	41	10	15	25	77	66	14

NUMBER OF REMOVALS, Year ended 14th May 1875.

Number of their Dependants.			Number of Persons removed to the Parish from another Parish in Scotland, either judicially or otherwise.			Number of their Dependants.			Number of Persons removed to the Parish from England by Warrant.			Number of their Dependants.		
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
...	...	...	9	25	34	7	9	16	...	1	1	...	...	...
...	...	...	3	6	9	1	1	2	...	...	...	...	...	...
8	11	19	12	19	31	13	11	24	1	...	1	...	...	...
...	...	...	2	2	4	3	2	5	...	...	...	...	...	...
...	...	...	6	6	12	2	2	4	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	1	...	1	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	...	5	12	9	21	1	3	4	...	...	...	...	...	...
...	...	...	1	1	2	...	...	...	1	4	5	...	1	1
7	10	17	65	89	154	59	75	134	3	2	5	1	1	2
...	...	...	...	1	1	...	1	1	...	...	...	...	...	...
...	...	...	6	10	16	9	3	12	...	1	1	1	1	2
3	3	6	38	64	102	47	50	97	1	2	3	4	2	6
...	...	...	...	...	...	...	...	...	...	1	1	...	..	...
...	...	...	5	7	12	4	3	7	...	...	...	...	...	...
...	...	...	...	4	4	...	3	3	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	24	44	161	265	426	170	246	416	4	3	7	...	...	...
1	1	2	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	5	5	3	2	5	...	...	...	...	..	...
...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
...	...	...	15	17	32	4	5	9	...	...	...	...	...	...
...	3	3	38	44	82	18	25	43	1	...	1	...	...	...
...	...	...	...	1	1	...	...	...	...	...	...	...	...	...
...	...	...	4	4	8	3	3	6	...	...	...	...	...	...
...	...	...	...	1	1	1	...	1	...	...	...	...	...	...
...	...	...	9	5	14	1	2	3	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	3	3	6	3	6	9	...	1	1	1	1	2
44	52	96	390	588	978	349	452	801	11	15	26	7	6	13

SUMMARY of Returns of the Number and

No.	COUNTIES.	Population in 1871.	Total Number of Lunatic Poor relieved during the Year ended 14th May 1875.			Number of such who have died, been cured, or ceased to receive relief during the Year.			Number remaining on Roll at 14th May 1875.		
			Males.	Females	Total.	Males.	Females	Total.	Males.	Females	Total.
1	Aberdeen -	245,523	283	352	635	51	48	99	232	304	536
2	Argyll - -	75,595	149	148	297	20	18	38	129	130	259
3	Ayr - -	200,908	176	252	428	37	46	83	139	206	345
4	Banff - -	60,691	62	93	155	13	14	27	49	79	128
5	Berwick -	36,382	38	41	79	5	4	9	33	37	70
6	Bute - -	16,966	23	37	60	3	3	6	20	34	54
7	Caithness -	41,011	50	55	105	5	4	9	45	51	96
8	Clackmannan	26,788	19	38	57	2	4	6	17	34	51
9	Dumbarton -	61,116	63	58	121	7	10	17	56	48	104
10	Dumfries -	74,842	92	92	184	16	17	33	76	75	151
11	Edinburgh -	328,472	411	517	928	102	104	206	309	413	722
12	Elgin - -	43,516	53	63	116	13	12	25	40	51	91
13	Fife - -	160,924	149	191	340	19	30	49	130	161	291
14	Forfar -	237,145	323	387	710	50	53	103	273	334	607
15	Haddington	37,755	44	64	108	...	6	6	44	58	102
16	Inverness -	88,324	132	132	264	15	10	25	117	122	239
17	Kincardine -	35,097	44	53	97	5	11	16	39	42	81
18	Kinross -	6,457	15	14	29	1	...	1	14	14	28
19	Kirkcudbright	41,859	55	55	110	12	9	21	43	46	89
20	Lanark -	787,005	804	807	1,611	231	258	489	573	549	1,122
21	Linlithgow -	41,394	40	39	79	8	9	17	32	30	62
22	Nairn - -	8,372	12	8	20	1	1	2	11	7	18
23	Orkney and Shetland	62,882	49	69	118	3	7	10	46	62	108
24	Peebles -	12,254	11	23	34	3	1	4	8	22	30
25	Perth - -	127,827	198	230	428	26	32	58	172	198	370
26	Renfrew -	195,305	174	205	379	54	45	99	120	160	280
27	Ross - -	82,093	121	131	252	15	14	29	106	117	22[illegible]
28	Roxburgh -	54,151	71	63	134	10	7	17	61	56	11[illegible]
29	Selkirk -	13,356	12	9	21	2	1	3	10	8	1[illegible]
30	Stirling -	93,880	83	135	218	8	21	29	75	114	18[illegible]
31	Sutherland -	23,298	32	21	53	2	2	4	30	19	4[illegible]
32	Wigtown -	38,830	64	53	117	5	5	10	59	48	10[illegible]
	Total -	3,360,018	3,852	4,435	8,287	744	806	1,550	3,108	3,629	6,73[illegible]

Cost of Lunatic Poor, Year ended 14th May 1875.

Number in Asylums at 14th May 1875.			Number in Licensed Wards of Poorhouses at 14th May 1875.			Number in Private Dwellings at 14th May 1875.			Total Amount expended on account of Lunatic Poor during the Year ended 14th May 1875.	No.
Males.	Females	Total.	Males.	Females	Total.	Males.	Females	Total.		
123	187	310	61	66	127	48	51	99	£11,475 1 11½	1
88	76	164	...	...	...	41	54	95	5,028 5 9½	2
78	126	204	31	40	71	30	40	70	7,252 11 11	3
36	52	88	1	2	3	12	25	37	2,946 2 0	4
24	28	52	...	...	...	9	9	18	1,681 10 7	5
15	22	37	...	...	...	5	12	17	1,181 9 9½	6
27	24	51	...	...	...	18	27	45	1,964 6 5½	7
13	21	34	2	1	3	2	12	14	1,159 13 2	8
32	23	55	18	15	33	6	10	16	2,288 10 3	9
66	57	123	...	...	...	10	18	28	3,306 6 1	10
273	298	571	10	51	61	26	64	90	19,311 7 10	11
29	27	56	...	...	...	11	24	35	1,867 17 5½	12
95	116	211	...	...	...	35	45	80	6,714 0 5	13
179	227	406	70	76	146	24	31	55	13,463 3 4	14
34	44	78	...	6	6	10	8	18	2,245 4 6¾	15
81	75	156	...	...	...	36	47	83	5,208 8 0½	16
22	27	49	8	8	16	9	7	16	1,629 10 9½	17
8	10	18	...	...	...	6	4	10	571 19 8½	18
32	31	63	...	1	1	11	14	25	1,798 11 11	19
389	237	626	153	250	403	31	62	93	29,920 19 1¾	20
21	13	34	8	9	17	3	8	11	1,411 10 5½	21
5	7	12	...	...	...	6	...	6	391 5 4	22
19	29	48	1	...	1	26	33	59	1,952 1 5½	23
6	18	24	...	...	...	2	4	6	895 13 8	24
98	128	226	16	17	33	58	53	111	7,487 0 11	25
81	97	178	30	41	71	9	22	31	7,173 10 1½	26
71	66	137	1	...	1	34	51	85	5,038 0 4	27
49	41	90	...	...	...	12	15	27	2,930 10 10½	28
10	5	15	...	...	...	...	3	3	446 0 11	29
58	88	146	4	8	12	13	18	31	4,463 16 6	30
20	9	29	1	...	1	9	10	19	1,010 2 6	31
38	24	62	...	9	9	21	15	36	2,113 14 1½	32
2,120	2,232	4,353	415	600	1,015	573	796	1,369	£156,328 8 5	

SUMMARY.—Number of Children Educated, for Year ended

No.	COUNTIES.	POOR LAW. Number of Pauper Children who received Education during year ended 14th May 1875. Boys.	Girls.	Total.	Cost of their Education. £	s.	d.	Number of Applications under the 69th Section of the Statute during year ended 14th May 1875. Boys.	Girls.	Total.
1	Aberdeen	1,065	910	1,975	950	12	8½	165	149	314
2	Argyll	275	251	526	256	3	7	49	35	84
3	Ayr	900	840	1,740	855	16	9	129	118	247
4	Banff	357	281	638	263	13	3¼	55	41	96
5	Berwick	168	143	311	201	15	8	22	27	49
6	Bute	60	42	102	52	0	2½	11	7	18
7	Caithness	173	133	306	123	17	0	33	23	56
8	Clackmannan	69	66	135	64	6	9½	12	10	22
9	Dumbarton	232	232	464	249	12	2	79	70	149
10	Dumfries	292	267	559	261	0	0	23	27	50
11	Edinburgh	1,294	1,230	2,524	1,666	6	5½	140	109	249
12	Elgin	194	163	357	136	18	0	25	10	35
13	Fife	502	417	919	480	11	6½	51	49	100
14	Forfar	595	433	1,028	604	14	1	101	64	165
15	Haddington	229	186	415	264	11	0½	39	29	68
16	Inverness	345	281	626	301	16	0	48	26	74
17	Kincardine	167	150	317	166	16	1	21	10	31
18	Kinross	24	14	38	18	16	1	1	1	2
19	Kirkcudbright	204	192	396	196	16	11	30	24	54
20	Lanark	2,877	2,798	5,675	3,459	5	6	598	527	1,125
21	Linlithgow	132	116	248	136	11	9½	29	20	49
22	Nairn	36	18	54	19	16	9	4	2	6
23	Orkney and Shetland	92	66	158	59	5	0½	40	14	54
24	Peebles	51	35	86	59	16	6½	3	8	11
25	Perth	388	353	741	397	7	3	81	67	148
26	Renfrew	768	675	1,443	872	11	1	158	114	272
27	Ross	364	306	670	307	17	11	77	67	144
28	Roxburgh	151	184	335	200	7	4	17	16	33
29	Selkirk	30	30	60	41	6	10½	3	5	8
30	Stirling	291	296	587	364	3	0½	63	54	117
31	Sutherland	84	60	144	55	14	4½	21	9	30
32	Wigtown	212	199	411	200	16	8½	53	47	100
	Total	12,621	11,367	23,988	13,291	4	6½	2,181	1,779	3,960

AND COST OF EDUCATION TO PAROCHIAL BOARDS
14TH MAY 1875.

EDUCATION ACT, SEC. 69.										No.
Number of such Applications Refused.			Number of such Applications Granted.			Total Number of Non-pauper Children receiving Education at the Cost of the Parish.			Cost of their Education.	
Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	£ s. d.	
57	48	105	105	93	198	225	184	409	155 3 7½	1
9	6	15	40	29	69	60	47	107	44 17 10	2
36	33	69	92	82	174	179	167	346	143 7 9	3
15	5	20	39	36	75	114	111	225	77 0 10	4
5	7	12	17	20	37	27	33	60	34 9 4½	5
5	3	8	6	4	10	4	4	8	6 13 9	6
8	9	17	25	14	39	41	25	66	18 18 0½	7
2	3	5	10	7	17	17	14	31	12 18 4½	8
22	31	53	56	39	95	90	70	160	49 13 4½	9
3	8	11	20	19	39	46	37	83	44 18 8	10
44	39	83	89	66	155	149	122	271	140 8 0	11
8	...	8	17	10	27	28	17	45	15 17 3½	12
17	11	28	32	36	68	56	56	112	45 4 1	13
32	18	50	66	41	107	152	112	264	92 4 8½	14
14	10	24	23	17	40	32	22	54	19 1 3½	15
21	6	27	28	22	50	40	27	67	20 7 3	16
9	6	15	9	3	12	19	14	33	16 3 7	17
...	...	...	1	1	2	1	1	2	0 17 10	18
...	...	...	26	23	49	32	30	62	30 6 1½	19
237	194	431	335	308	643	506	451	957	380 15 8½	20
6	8	14	22	11	33	33	24	57	24 9 10½	21
...	...	...	4	2	6	9	7	16	4 16 4	22
10	7	17	19	7	26	24	17	41	11 7 4	23
1	...	1	2	8	10	2	10	12	3 6 11	24
22	18	40	58	48	106	103	95	198	102 5 4½	25
61	31	92	92	78	170	142	132	274	112 10 11½	26
30	21	51	34	39	73	62	59	121	42 13 8½	27
8	6	14	6	8	14	15	15	30	15 16 5½	28
...	1	1	3	4	7	6	6	12	6 13 1	29
19	18	37	42	32	74	50	52	102	45 2 9½	30
6	1	7	15	8	23	13	8	21	8 11 6	31
20	13	33	20	25	45	64	58	122	46 14 8½	32
727	561	1,288	1,353	1,140	2,493	2,341	2,027	4,368	1,773 16 6½	

APPENDIX (B.)—No. 12.

GENERAL ABSTRACT of Receipt and Expenditure of Monies arising from Church Collections in Assessed Parishes, for the Year ending 14th May 1875.

Note.—An asterisk (*) denotes that in these Parishes the sum stated to be expended on the Relief of the Poor, or part thereof, was handed by the Kirk-Session to the Parochial Board for that purpose.

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen—			
	East Parish	100 16 10	82 9 0	13 10 4
	West Parish	73 3 7	58 8 11	21 14 11
	Greyfriars' Parish	65 3 11	29 3 10	53 4 11
	North Parish	99 1 0	16 10 0	65 11 6
	South Parish	107 6 4	21 2 7	89 10 9
	St Clement's Parish	43 19 10	13 16 6	13 18 1
2	Aberdour	27 6 6	...	16 0 0
3	Aboyne	31 14 7	9 9 4	22 5 3
4	Alford	26 10 1	2 2 0	24 8 1
5	Auchindoir	16 14 11	6 2 11	10 12 0
6	Auchterless	47 0 10	21 0 9	26 0 1
7	Belhelvie	10 0 0	5 0 0	5 0 0
8	Birse	24 13 3	1 1 1	23 12 1
9	Cairney	22 5 2	0 4 2	22 1 0
10	Chapel-of-Garioch	25 15 3	11 16 4	12 10 5
11	Clatt	11 4 7	2 10 0	9 0 10
12	Cluny	14 1 0	1 15 0	12 17 0
13	Coull	11 0 6	1 12 2	9 8 4
14	Crathie and Braemar	40 2 11	...	27 17 4
15	Crimond	23 14 0	...	20 5 5
16	Cruden	46 15 7	21 5 0	22 16 0
17	Culsamond	21 13 2	...	16 10 3
18	Deer (New)	53 7 0	23 17 6	29 11 6
19	Deer (Old)	53 12 0	35 5 6	18 6 6
20	Drumblade	14 5 0	...	14 5 0
21	Drumoak	27 17 9	5 10 0	22 7 9
22	Dyce	20 3 6	...	20 3 6
23	Echt	24 11 5	9 0 3	21 7 0
24	Ellon	48 19 4	6 4 0	40 2 10
25	Fintray	19 7 4	6 17 0	12 10 0
26	Forgue	36 8 3	18 3 9	18 4 6
27	Foveran	34 9 11	4 18 0	34 9 11
28	Fraserburgh	65 17 1	65 17 1	...
29	Fyvie	60 13 10	21 7 5	39 6 5
30	Gartly	11 9 3	...	11 9 3
31	Glass	14 13 3	...	14 1 1
32	Glenbucket	9 2 0	7 12 0	1 10 0
33	Glenmuick	52 15 5	19 17 6	30 6 1
34	Huntly	45 16 8	...	45 16 8
35	Insch	21 2 5	...	12 4 1
36	Inverurie	61 11 5	15 0 0	40 18 6
37	Keig	16 18 8	...	16 18 8
38	Keithhall and Kinkell	26 10 0	...	16 18 6
39	Kemnay	13 7 6	...	9 12 0
40	Kincardine O'Neil	29 10 1	11 8 0	18 6 0
41	King-Edward	38 6 0	...	38 6 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
42	Kinnellar - - -	13 16 5	0 19 11	12 16 6
43	Kinnethmont - - -	15 0 3	...	10 2 5
44	Kintore - - - -	32 18 2	11 17 4	19 3 0
45	Leslie - - - -	6 7 6	...	6 10 0
46	Logie-Buchan - - -	13 14 1	...	13 10 0
47	Logie-Coldstone - -	15 5 3	...	15 5 3
48	Longside - - - -	39 4 8	8 3 3	31 1 5
49	Lonmay - - - -	35 0 11	1 1 0	32 14 3
50	Lumphanan - - -	24 8 9	3 11 0	19 10 4
51	Machar (New) - -	22 1 2	6 10 0	22 16 6
52	Machar (Old) - -	53 19 8	29 11 0	24 8 8
	Woodside (*Q.S.*) - -	78 14 0	...	78 14 0
53	Meldrum - - - -	19 2 6	...	19 2 6
54	Methlic - - - -	46 15 3	27 10 0	19 19 10
55	Midmar - - - -	12 1 0	...	12 0 0
56	Monquhitter - - -	40 4 3	...	...
57	Monymusk - - -	15 6 7	1 13 0	13 13 7
58	Newhills - - - -	47 3 2	2 5 6	44 17 8
59	Oyne - - - -	16 17 3	3 2 5	6 0 2
60	Peterculter - - -	23 15 8	3 0 11	20 14 9
61	Peterhead - - -	94 7 8	31 13 6	30 2 2
62	Pitsligo - - - -	23 5 9	1 15 0	25 6 0
	New Pitsligo (*Q. S.*) -	...	...	...
63	Premnay - - - -	9 1 0	...	5 12 6
64	Rathen - - - -	27 3 0	...	33 15 8
65	Rhynie - - - -	30 6 11	4 10 0	25 16 11
66	Skene - - - -	37 12 11	10 12 6	28 17 4
67	Slains - - - -	14 8 9	...	7 2 2
68	Strathdon - - - -	15 16 2	5 0 6	10 15 8
69	Strichen - - - -	46 3 0	6 0 0	23 10 0
70	Tarland and Migvie - -	21 8 7	...	20 18 5
71	Tarves - - - -	41 17 10	42 19 3	70 3 0
72	Tough - - - -	13 11 6	...	13 11 6
73	Towie - - - -	19 13 4	9 13 0	10 18 8
74	Tullynessle - - -	17 7 3	7 7 3	10 0 0
75	Turriff - - - -	48 13 6	7 16 8	40 16 10
76	Tyrie - - - -	...	...	...
77	Udny - - - -	26 12 1	1 8 0	24 6 0
	Total -	2,750 4 8	784 8 7	1,870 10 0
	ARGYLL.			
1	Ardchattan and Muckairn—			
	Ardchattan - - -	10 11 6	...	10 11 6
	Muckairn - - -	1 0 0	...	1 0 0
2	Ardnamurchan - - -	4 15 6	...	4 15 6
3	Campbeltown - - -	177 12 4	...	177 12 4
4	Coll - - - -	4 6 8	...	4 6 8
5	Craignish - - - -	5 8 1	...	5 13 6
6	Dunoon and Kilmun -	127 6 8	23 10 0	103 16 8
7	Gigha - - - -	8 0 11	...	8 0 11
8	Glassary - - - -	2 10 0	1 10 0	1 0 0
9	Glenorchy and Inishail—			
	Glenorchy - - -	11 10 3	...	11 10 3
	Inishail - - - -	3 0 0	...	3 0 0
10	Inveraray - - - -	50 12 4	...	41 15 9
11	Kilarrow - - - -	14 14 11	4 3 5	10 11 6
12	Kilbrandon - - -	11 5 6	4 13 6	6 12 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
13	Kilcalmonell and Kilberry—			
	Kilcalmonell - - -	7 13 6	0 3 0	7 10 6
	Kilberry - - -	1 7 11	...	1 7 11
	Tarbert Mission - -	43 7 7	14 8 6	28 19 1
14	Kilchoman - - -	5 15 0	...	5 15 0
15	Kilchrennan and Dalavich	4 10 9	1 5 5	3 5 4
16	Kildalton - - - -	18 14 3	9 3 3	9 11 0
17	Kilfinan - - - -	10 10 4	0 3 0	10 7 4
18	Kilfinichen - - -	5 0 0	...	5 0 0
19	Killean and Kilchenzie -	35 0 0	0 5 0	34 15 0
20	Kilmartin - - -	11 2 11	2 4 11	8 18 0
21	Kilmore and Kilbride -	4 13 2	...	4 13 2
22	Kilninian and Kilmore -	12 16 4	0 3 0	8 0 5
23	Kilninver and Kilmelfort—			
	Kilninver - - -	0 18 6	...	0 18 6
	Kilmelfort - - -	5 6 3	1 5 0	4 1 3
24	Knapdale (North) - -	2 16 3	...	2 16 3
25	Knapdale (South) - -	5 16 5	1 0 0	4 16 5
26	Lismore & Appin—Lismore	...	...	...
	Appin -	12 12 4	...	12 12 4
27	Lochgoilhead - - -	39 10 3	6 10 0	31 1 6
28	Morven - - - -	3 19 10	...	3 16 6
29	Saddell and Skipness—			
	Saddell - - - -	19 12 3	...	19 12 3
	Skipness - - -	15 19 3	...	15 19 3
30	Southend - - - -	16 3 8	...	16 3 8
31	Strachur - - - -	6 6 4	...	6 6 4
32	Torosay—Torosay - -	6 4 9	...	6 4 9
	Salen - -	10 5 5	...	10 5 5
	Kinlochspelvie -	0 10 6	...	0 10 6
33	Tyree - - - - -	...	...	...
	Total -	739 8 5	70 8 0	653 14 3
	AYR.			
1	Ardrossan - - -	40 18 1	4 12 6	35 19 1
2	Ayr - - - - - -	180 14 6	...	180 14 6
3	Ballantrae - - -	14 10 11	...	19 16 10
4	Barr - - - - -	14 12 11	...	14 12 11
5	Beith - - - - -	66 15 11	64 18 0	49 0 8
6	Colmonell - - -	17 1 8	...	17 1 8
7	Coylton - - - -	30 13 10	...	30 13 10
8	Cumnock (New) - -	13 16 5	6 17 8	7 19 8
9	Cumnock (Old) - -	119 16 7	58 11 1	61 5 6
10	Dailly - - - -	36 14 0	6 9 11	30 4 1
11	Dalmellington - - -	48 18 9	5 17 0	41 5 0
12	Dalry - - - -	105 16 11	57 12 5	47 17 10
13	Dalrymple - - -	33 11 0	...	24 10 1
14	Dreghorn - - - -	33 15 11	9 2 0	18 10 9
15	Dundonald—			
	Dundonald - - -	27 0 0	11 15 0	13 8 6
	Troon - - - -	73 17 8	...	73 17 8
16	Dunlop - - - -	5 8 6	4 8 6	1 0 0
17	Fenwick - - - -	2 1 7	2 1 7	...
18	Galston - - - -	53 12 3	...	53 12 3
19	Girvan - - - -	25 14 3	10 10 0	15 7 11
20	Irvine - - - -	84 8 0	44 6 0	40 2 0
21	Kilbirnie - - - -	36 18 6	6 0 0	31 11 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
22	Kilbride (West) - -	35 19 10	7 0 0	28 19 10
23	Kilmarnock - - -	101 17 6	46 19 4	54 18 1
24	Kilmaurs - - - -	15 10 0	15 10 0	...
25	Kilwinning - - -	108 7 7	93 3 3	15 4 4
26	Kirkoswald - - -	10 12 4	...	10 12 4
27	Largs - - - -	104 7 6	38 10 5	65 17 0
28	Loudoun - - - -	...	...	...
29	Maybole - - - -	52 8 1	...	50 19 4
30	Monkton - - - -	45 8 0	22 2 0	23 6 0
31	Muirkirk - - - -	35 9 7	3 9 6	43 10 2
32	Newton-upon-Ayr - -	131 4 8	76 13 8	49 5 0
33	Ochiltree - - - -	29 7 2	0 3 0	25 16 10
34	Riccarton - - -	25 10 0	21 6 0	4 4 0
35	St Quivox - - -	28 13 3	6 5 8	22 7 7
36	Sorn - - - -	18 14 10	14 15 3	3 19 7
37	Stair - - - -	10 16 9	...	10 16 9
38	Stevenston - - -	32 4 9	5 0 0	27 4 9
39	Stewarton - - -	88 8 7	36 17 0	51 11 7
40	Symington - - -	7 16 1	...	5 4 6
41	Tarbolton - - -	23 5 0	1 7 6	19 13 0
	Total -	1,972 19 8	682 4 3	1,322 2 5
	BANFF.			
1	Aberlour - - - -	22 6 2	0 8 9	20 18 6
2	Alvah - - - -	25 12 6	...	25 12 6
3	Banff - - - -	94 12 2	...	94 12 2
4	Boharm - - - -	...	...	...
5	Botriphnie - - -	9 19 9	1 16 6	8 3 3
6	Boyndie - - - -	21 15 5	...	22 3 5
7	Cabrach - - - -	7 6 9	3 10 0	4 0 0
8	Cullen - - - -	...	...	...
9	Deskford - - - -	19 0 8	4 3 8	12 2 10
10	Fordyce and Portsoy—			
	Fordyce - - -	18 9 7	1 12 4	16 17 3
	Portsoy - - -	55 14 9	...	54 14 9
11	Forglen - - - -	22 16 4	...	19 5 8
12	Gamrie and Macduff—			
	Gamrie - - -	32 16 5	2 12 5	15 6 8
	Macduff Chapel - -	104 19 7	...	104 19 7
13	Grange - - - -	...	...	...
14	Inveravon - - -	22 12 9	6 10 6	22 5 9
15	Inverkeithny - - -	15 1 1	8 1 11	6 2 6
16	Keith - - - -	62 1 4	17 0 6	45 0 9
17	Kirkmichael - - -	...	...	...
18	Marnoch - - - -	10 15 8	...	10 15 8
19	Mortlach - - - -	45 5 6	...	45 5 6
20	Ordiquhill - - -	17 10 11	...	13 3 1
21	Rathven - - - -	25 4 2	10 16 11	33 19 4
22	Rothiemay - - -	20 13 7	...	20 13 7
23	St Fergus - - -	22 11 10	...	23 0 0
	Total -	677 6 11	56 13 6	619 2 9
	BERWICK.			
1	Abbey St Bathans -	10 4 4	...	8 3 2
2	Ayton - - - -	32 19 9	2 13 3	30 6 6
3	Bunkle and Preston - -	1 16 6	2 0 0	...

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on ot Purposes.
		£ s. d.	£ s. d.	£ s. d
4	Channelkirk - - -	8 8 11	...	2 14 0
5	Chirnside - - -	16 5 10	2 15 0	13 10 10
6	Cockburnspath - - -	5 2 0	4 0 0	1 12 2
7	Coldingham - - -	13 5 8	2 9 6	2 2 1
8	Coldstream - - -	18 14 10	11 8 0	7 3 10
9	Dunse - - - -	42 2 7	5 7 6	36 15 1
10	Earlstoun - - - -	41 11 8	41 11 8	...
11	Eccles - - - -	14 17 7	12 6 4	3 17 4
12	Edrom - - - -	21 9 11	6 10 2	8 13 8
13	Eyemouth - - -	15 2 6	13 2 6	2 0 0
14	Fogo - - - -	7 0 7	0 14 6	6 12 0
15	Foulden - - - -	8 12 1	0 15 9	7 16 3
16	Gordon - - - -	16 4 0	9 15 11	6 10 8
17	Greenlaw - - - -	19 7 7	5 10 0	11 15 0
18	*Hume - - - -	...	...	...
19	Hutton - - - -	28 5 9	28 5 9	...
20	Ladykirk - - - -	10 14 3	0 7 0	6 15 2
21	Langton - - - -	11 6 3	2 3 0	9 3 3
22	Lauder - - - -	23 7 8	26 13 0	...
23	Legerwood - - -	13 7 4	10 3 3	5 13 0
24	Longformacus - - -	3 5 3	...	2 12 10
25	Mertoun - - - -	21 1 10	13 16 1	10 15 7
26	Mordington - - -	10 9 4	...	10 9 4
27	Nenthorn - - - -	8 4 0	2 4 0	7 16 0
28	Polwarth - - - -	3 6 10	3 0 0	0 6 10
29	Swinton - - - -	17 7 3	7 17 6	13 13 0
30	Westruther - - -	13 15 3	8 1 0	18 2 0
31	Whitsome - - -	11 0 5	9 11 5	1 9 0
	Total -	468 17 9	233 2 1	236 8 7
	BUTE.			
1	Cumbraes - - -	81 18 4	...	90 17 9
2	Kilbride (Arran) - -	61 1 2	1 18 4	28 10 6
3	Kilmory - - - -	7 19 9	...	7 19 9
4	Kingarth - - -	14 3 1	...	14 3 1
5	North Bute - - -	28 11 3	...	28 11 3
6	Rothesay - - - -	101 10 4	45 0 0	56 10 4
	Total -	295 3 11	46 18 4	226 12 8
	CAITHNESS.			
1	Canisbay - - - -	6 12 0	...	6 12 0
2	Dunnet - - - -	5 9 5	2 10 0	2 19 5
3	Halkirk - - - -	1 17 6	...	1 17 6
4	Latheron—			
	Latheron - - -	3 10 6	...	3 10 6
	Berridale (*Q. S.* Par. of)	1 15 8	...	1 15 8
5	Olrick - - - -	...	...	...
6	Reay - - - -	2 5 2	0 6 0	1 19 2
7	Thurso - - - -	25 14 8	...	25 14 8
8	Watten - - - -	0 12 3	...	0 12 3
9	Wick - - - -	46 4 5	19 11 0	26 13 5
	Total -	94 1 7	22 7 0	71 14 7

* Stitchell and Hume being united *quoad sacra*, the collections are reported in Stitchell, under Roxburgh s in

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	CLACKMANNAN.	£ s. d.	£ s. d.	£ s. d.
1	Alloa	110 17 2	...	110 4 7
2	Clackmannan	33 16 1	...	33 16 1
3	Dollar	48 17 1	...	47 17 2
4	Logie	46 2 10	24 18 6	21 4 4
5	Tillicoultry	28 3 2	6 10 0	20 0 11
	Total	267 16 4	31 8 6	233 3 1
	DUMBARTON.			
1	Arrochar	28 14 0	7 14 3	20 19 9
2	Bonhill	82 0 3	...	82 0 3
3	Cardross	110 14 5	34 17 4	70 2 2
4	Cumbernauld	21 10 1	3 6 0	18 4 1
5	Dumbarton	113 2 1	20 14 6	92 7 7
6	Kilmaronock	18 0 9	...	18 0 9
7	Kilpatrick (New)	181 16 4	64 15 8	117 0 8
8	Kilpatrick (Old)	57 5 6	26 0 0	37 10 0
9	Kirkintilloch	66 0 2	48 9 6	12 2 0
10	Luss	34 5 7	12 17 8	18 12 6
11	Roseneath	79 15 0	29 8 11	50 6 1
12	Row	75 17 4	9 8 8	63 5 0
	Total	869 1 6	257 12 6	600 10 10
	DUMFRIES.			
1	Annan	13 16 2	13 16 2	...
2	Applegarth	21 3 1	5 0 5	12 15 0
3	Caerlaverock	13 9 2	...	13 9 2
4	Canonbie	46 18 4	22 0 0	24 18 4
5	Closeburn	25 17 8	4 17 4	13 18 9
6	Cummertrees	14 11 11	1 0 1	11 1 7
7	Dalton	19 1 4	...	18 0 0
8	Dornock	14 18 3	1 10 0	12 16 3
9	Dryfesdale	34 12 5	3 9 0	38 11 4
10	Dumfries	213 11 7	70 0 10	143 10 9
11	Dunscore	25 2 7	5 2 9	19 19 9
12	Durrisdeer	...	...	...
13	Eskdalemuir	17 14 5	...	16 3 8
14	Ewes	13 10 6	0 17 6	12 13 0
15	Glencairn	21 5 8	...	21 5 8
16	Graitny	17 16 7	3 15 7	14 1 0
17	Half-Morton	11 19 6	...	8 18 6
18	Hoddam	14 5 2	...	14 5 2
19	Holywood	17 2 7	...	17 2 7
20	Hutton	21 2 10	10 10 0	19 5 0
21	Johnstone	21 15 1	8 10 0	13 19 0
22	Keir	26 0 0	8 0 0	17 18 9
23	Kirkconnell	15 5 11	...	11 9 4
24	Kirkmahoe	...	...	...
25	Kirkmichael	25 9 6	6 1 6	19 8 0
26	Kirkpatrick-Fleming	20 4 11	11 0 0	9 7 4
27	Kirkpatrick-Juxta	28 9 5	9 0 0	18 13 0
28	Langholm	35 8 4	8 1 6	27 6 10
29	Lochmaben	21 12 10	4 15 0	16 17 10
30	Middlebie	17 8 4	1 0 0	16 12 6
31	Moffat	36 2 11	6 12 0	29 10 11
32	Morton	32 9 9	...	24 17 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
33	Mousewald - - -	13 0 0	...	13 0 0
34	Penpont - - - -	32 17 7	...	32 17 7
35	Ruthwell - - - -	16 6 6	...	16 6 6
36	St Mungo - - -	42 0 9	13 9 6	43 14 9
37	Sanquhar - - - -	19 18 7	19 18 7	...
38	Tinwald - - - -	16 0 0	...	16 0 0
39	Torthorwald - - -	13 11 10	...	13 11 10
40	Tundergarth - - -	13 17 3	...	13 17 3
41	Tynron - - - -	16 9 3	...	13 15 1
42	Wamphray - - -	11 18 7	2 1 0	7 8 8
43	Westerkirk - - -	27 14 1	...	25 10 9
	Total -	1,082 1 2	240 8 9	834 18 5
	EDINBURGH.			
1	Borthwick - - -	19 8 10	10 8 10	11 3 0
2	Calder (Mid) - - -	33 4 8	22 16 3	9 3 7
3	Calder (West) - - -	25 11 3	13 14 0	12 7 3
4	Carrington - - -	6 13 11	2 2 5	3 0 4
5	Cockpen - - - -	31 17 3	16 19 2	14 18 1
6	Colinton - - - -	42 3 10	23 7 2	11 16 7
7	Corstorphine - - -	18 11 11	1 19 11	16 12 0
8	Cramond - - - -	28 15 0	27 0 0	1 15 0
9	Cranston - - - -	16 0 5	6 0 8	7 11 7
10	Crichton - - - -	19 2 2	12 13 10	3 5 0
11	Currie - - - -	37 10 8	23 3 0	14 7 8
12	Dalkeith—			
	Dalkeith (East) - -	25 3 10	8 10 0	16 13 10
	Dalkeith (West) - -	17 2 0	17 2 0	...
13	Duddingston - - -	19 16 8	...	29 17 0
14	Edinburgh—			
	St Andrew's - - -	223 12 10	53 9 9	58 6 8
	St George's - - -	187 19 8	76 3 2	93 19 10
	Greenside - - -	151 17 8	75 18 10	75 18 10
	New Greyfriars' - -	94 0 1	47 0 0	47 0 1
	Old Greyfriars' - -	81 7 2	27 0 0	40 13 7
	High Kirk - - -	91 12 0	46 8 10	51 6 4
	St John's - - -	20 1 7	8 6 7	8 4 0
	Lady Yester's - -	85 15 4	85 15 4	...
	St Mary's - - -	146 13 11	92 0 0	9 12 6
	New North or W. St Giles	77 1 7	29 0 6	48 1 1
	St Stephen's - - -	339 1 8	169 10 10	169 10 10
	Tolbooth - - -	119 11 11	3 7 0	116 4 11
	Trin. College (inc. Old Kirk)	94 7 2	35 5 9	59 1 5
	Tron Kirk - - -	92 10 1	92 10 1	...
15	Fala - - - -	11 11 5	5 19 4	2 14 9
16	Glencross - - - -	10 19 9	...	10 19 9
17	Heriot - - - -	9 6 10	0 13 8	8 13 2
18	Inveresk - - - -	127 11 9	...	121 13 3
19	Kirknewton - - -	65 15 4	43 16 9	19 4 5
20	Lasswade - - - -	49 14 8	49 14 8	...
21	Leith (North) - - -	204 11 11	204 11 11	...
22	Leith (South) - - -	97 12 10	29 15 3	...
23	Liberton - - - -	28 3 7	28 3 7	...
24	Newbattle - -	41 5 3	33 9 11	7 15 4
25	Newton - - - -	14 14 6	...	14 14 6
26	Penicuik - - - -	55 5 10	9 4 3	46 1 6
27	Ratho - - - -	45 4 6	12 9 0	32 15 6

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		£ s. d.	£ s. d.	£ s. d.
28	St Cuthbert's—			
	St Cuthbert's*			
	Buccleuch* -	205 6 3	205 6 3	...
	St Bernard's	35 16 2	8 11 2	55 14 5
	Canongate -	148 8 10½	...	...
	Stow - - - -	63 7 5	28 6 4	31 13 8
29	Temple - - - -	18 11 6	5 0 0	13 0 0
30		15 6 0	5 18 11	6 18 7
	Total -	3,395 9 5	1,698 14 11	1,302 9 10
	ELGIN OR MORAY.			
1	Alves - - - -	18 15 2	2 0 0	16 11 3
2	Bellie - - - -	...	...	...
3	Birnie - - - -	9 19 6	...	13 12 6
4	Cromdale - - - -	16 16 8	...	16 16 8
5	Dallas - - - -	...	...	...
6	Drainy - - - -	...	...	...
7	Duffus - - - -	17 11 11	5 10 0	12 1 11
8	Dyke and Moy - - -	...	...	...
9	Edinkillie - - - -	20 16 6	...	19 5 7
10	Elgin - - - -	153 8 10	78 10 7	74 18 3
11	Forres - - - -	49 3 8	...	49 3 8
12	Kinloss - - - -	18 10 6	1 5 0	17 5 6
13	Knockando - - -	20 11 6	...	17 18 4
14	New Spynie - - -	6 2 0	...	6 2 0
15	Rafford - - - -	11 11 2	1 12 0	9 19 2
16	Rothes - - - -	31 5 4	...	31 5 4
17	St Andrews-Lhanbride -	26 3 1	4 3 1	22 0 0
18	Speymouth - - -	19 10 11	9 6 7	10 4 4
19	Urquhart - - - -	23 17 9	5 3 0	14 10 5
	Total -	444 4 6	107 10 3	331 14 11
	FIFE.			
1	Abbotshall - - -	86 6 10	5 0 0	81 6 10
2	Aberdour - - - -	31 4 10	5 13 0	22 3 1
3	Anstruther-Easter - -	25 0 0	9 2 0	40 0 0
4	Auchterderran - - -	19 3 7	...	10 16 9
5	Auchtermuchty - -	33 9 7	5 13 4	27 1 11
6	Auchtertool - - -	4 3 3	...	4 3 3
7	Ballingry - - - -	17 14 1	3 0 0	14 14 1
8	Beath - - - -	34 8 2	18 7 0	16 1 2
9	Burntisland - - -	99 7 0	27 5 6	72 1 6
10	Cameron - - - -	14 9 6	1 18 0	12 11 6
11	Carnock - - - -	12 9 10	2 7 8	9 11 1
12	Ceres - - - -	54 8 10	40 2 4	14 6 6
13	Collessie - - - -	8 18 0	5 14 4	3 3 8
14	Crail - - - -	35 4 7	4 1 0	31 3 7
15	Cults - - - -	8 8 6	1 16 10	10 9 0
16	Cupar - - - -	60 4 8	8 10 0	51 14 8
17	Dairsie - - - -	9 18 5	...	9 18 5
18	Dalgety - - - -	5 1 9	...	4 12 3
19	Dunfermline - - -	101 10 2	43 2 6	58 7 8
20	Dysart - - - -	92 11 9	17 6 0	75 5 9
21	Falkland - - - -	27 17 1	...	27 17 1
22	Ferry-Port-on-Craig - -	66 6 1	11 9 8	55 16 8
23	Forgan - - - -	35 15 1	3 4 7	31 10 6

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		£ s. d.	£ s. d.	£ s. d.
24	Inverkeithing	40 16 6	6 18 0	38 5 10
25	Kemback	8 17 11	0 3 2	8 14 9
26	Kennoway	24 15 5	...	24 15 5
27	Kettle	52 13 11	19 17 6	32 16 5
28	Kilconquhar	29 9 7	...	29 10 7
29	Kilrenny	46 0 11	34 4 9	11 10 11
30	Kinghorn	19 11 0	...	19 11 0
31	Kinglassie	20 16 7	...	20 16 7
32	Kingsbarns	16 12 10	4 12 0	12 0 10
33	Kirkcaldy	61 9 5	13 0 11	48 8 6
34	Largo	30 13 10	...	30 13 10
35	Leslie	50 6 7	...	50 6 7
36	Leuchars	9 15 1	...	9 15 1
37	Markinch	27 7 3	...	26 7 6
38	Monimail	16 15 9	...	16 15 9
39	Newburgh	20 5 10	8 6 4	11 19 6
40	Newburn	10 13 6	...	18 17 7
41	Pittenweem	3 15 10	3 15 10	...
42	St Andrews	134 7 8	63 18 9	97 15 10
43	St Leonards	57 6 3	14 19 6	33 15 0
44	St Monance	8 4 11	...	...
45	Saline	25 15 0	18 12 6	7 10 0
46	Scoonie	52 14 3	5 0 0	47 14 3
47	Strathmiglo	18 10 3	...	18 10 3
48	Torryburn	20 11 7	2 2 6	18 9 1
49	Wemyss	9 17 9	...	9 17 9
	Total	1,702 7 0	409 5 6	1,329 15 9
	FORFAR.			
1	Aberlemno	9 17 11	2 13 1	7 4 10
2	Arbirlot	32 5 6	8 9 6	23 15 11
3	Arbroath	111 11 2	30 9 5	81 1 9
4	Barry	18 9 1	...	18 9 1
5	Brechin	61 19 5	6 16 6	55 2 11
6	Caraldstone	5 4 1	...	5 4 1
7	Carmylie	26 7 4	0 12 6	21 5 5
8	Craig	15 5 1	...	15 5 1
9	Dundee	814 16 0	811 15 10	...
10	Dunnichen	31 19 9	8 13 2	24 6 6
11	Edzell	23 15 2	5 15 6	16 15 8
12	Fearn	12 15 8	...	12 15 8
13	Forfar	79 13 7	23 1 7	56 11 11
14	Glammis	21 12 6	...	21 12 6
15	Glenisla	11 4 0	...	11 4 0
16	Inverarity	23 5 11	...	23 5 11
17	Inverkeillor	32 6 1	19 5 1	13 1 0
18	Kinnell	14 19 2	...	15 0 0
19	Kirkden	9 13 9	...	9 13 9
20	Kirriemuir	71 19 4	21 0 0	50 19 4
21	Lethnot	14 9 8	...	14 9 8
22	Liff and Benvie	36 4 10	19 1 4	17 3 6
23	Lochlee	8 10 5	...	7 15 0
24	Logie-Pert	17 19 8	...	17 19 8
25	Mains and Strathmartin	40 6 11	11 0 1	29 6 10
26	Menmuir	12 2 1	...	12 2 1
27	Monifieth	55 15 2	11 8 0	44 7 2
28	Montrose	213 9 2	60 0 0	153 9 2
29	Newtyle	31 15 8	2 0 0	29 15 8

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		£ s. d.	£ s. d.	£ s. d.
30	Panbride - - - -	35 13 6	9 3 0	26 10 6
31	Rescobie - - - -	17 4 2	...	17 4 2
32	Ruthven - - - -	8 1 6	...	6 10 0
33	St Vigeans—St Vigeans -	44 18 7	28 10 11	16 7 8
	Inverbrothock†	...	...	...
34	Strickathrow - - -	16 2 4	...	16 2 4
35	Tannadice - - -	24 8 2	...	25 7 3
36	Tealing - - - -	10 6 0	5 0 0	5 6 0
	Total -	2,016 8 4	1,084 15 6	922 12 0
	HADDINGTON.			
1	Aberlady - - - -	21 9 5	0 17 0	20 12 5
2	Athelstaneford - - -	0 2 10	...	1 6 8
3	Bolton - - - -	3 2 7	...	3 2 7
4	Dirleton - - - -	6 7 6	4 6 1	2 15 3
5	Dunbar - - - -	48 7 2	...	48 7 2
6	Garvald - - - -	16 15 11	4 17 3	1 2 0
7	Gladsmuir - - -	17 12 9	18 6 10	21 4 1
8	Haddington - - -	68 4 8	35 13 2	...
9	Humbie - - -	12 11 9	12 11 9	...
10	Innerwick - - -	1 8 4	...	1 8 4
11	Morham - - - -	1 11 10	0 10 0	0 17 0
12	North Berwick - - -	47 11 1	47 11 1	...
13	Oldhamstocks - - -	1 11 9	1 11 9	...
14	Ormiston - - - -	3 19 5	3 13 8	...
15	Pencaitland - - -	14 10 11	17 16 9	8 18 4
16	Prestonkirk - - -	8 11 10	8 5 10	1 0 9
17	Prestonpans - - -	28 3 8	...	26 12 5
18	Salton - - - -	2 15 0	...	2 15 0
19	Spot - - - - -	4 3 6	1 13 0	2 2 6
20	Stenton - - - -	8 18 3	3 1 1	5 17 2
21	Tranent - - - -	21 0 4	17 0 0	4 0 4
22	Whitekirk - - -	5 5 3	2 10 2	0 18 2
23	Whittingham - - -	5 18 2	1 0 0	4 7 7
24	Yester - - - -	13 5 7	...	13 5 7
	Total -	363 9 6	181 5 5	170 13 4
	INVERNESS.			
1	Abernethy - - -	20 6 10	...	20 6 10
2	Alvie - - - -	2 2 0	...	2 2 0
3	Ardersier - - - -	20 0 0	...	16 10 0
4	Barra - - - -	...	...	...
5	Boleskine and Abertarff -	...	...	...
6	Bracadale - - -	1 4 6	...	1 4 6
7	Croy - - - -	...	...	...
8	Daviot - - - -	...	...	...
9	Dores - - - -	...	...	...
10	Duirnish - - - -	6 2 3	2 2 3	4 0 0
11	Duthil - - - -	7 18 9	...	6 12 6
12	Glenelg - - - -	6 6 3	6 6 3	...
13	Harris - - - -	1 7 6	...	1 7 6
14	Inverness—High Church -	...	...	...
	Gaelic Church -	...	...	...
15	Kilmallie—Parish Church -	5 6 3	1 2 3	4 4 0
	Fort-William -	10 0 0	1 12 6	8 7 6
16	Kilmonivaig - - -	13 5 4	...	7 15 0
17	Kilmorack - - -	...	...	...
18	Kilmuir (Skye) - - -	1 8 8	1 8 8	...

† No Return.

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		£ s. d.	£ s. d.	£ s. d.
19	Kiltarlity	1 4 4	...	1 4 4
20	Kingussie	13 18 10	...	13 18 10
21	Kirkhill	...	...	...
22	Laggan	7 2 5	...	7 2 5
23	Moy	...	...	...
24	Petty	3 2 3	...	3 2 3
25	Portree	13 18 11	4 7 3	9 11 8
26	Sleat	6 15 1	1 0 9	5 14 4
27	Snizort	3 12 2	0 6 0	3 6 0
28	Strath	4 3 9	...	4 3 9
29	Uist (North)	3 10 0	...	3 10 0
30	Uist (South)	1 17 5	...	1 17 5
31	Urquhart	...	...	...
	Total	154 13 6	18 5 11	126 0 10
	KINCARDINE.			
1	Banchory-Devenick	31 8 0	35 0 6	16 10 0
2	Banchory-Ternan	56 16 0	17 16 0	39 0 0
3	Benholm	10 19 7	7 10 0	3 9 7
4	Bervie	22 10 10	...	22 10 10
5	Dunottar	7 16 11	...	5 1 6
6	Durris	20 0 6	...	20 0 6
7	Fettercairn	19 13 0	...	19 13 0
8	Fetteresso	22 0 0	6 11 8	15 8 4
9	Fordoun	...	...	...
10	Garvock	6 4 10	...	6 4 10
11	Glenbervie	7 14 9	0 19 9	6 15 0
12	Kinneff	20 0 0	4 0 0	16 0 0
13	Laurencekirk	19 0 3	10 5 0	8 15 3
14	Maryculter*	21 6 6	6 12 10	14 13 8
15	Marykirk	22 3 1	4 18 1	17 5 0
16	Nigg	23 4 9	10 17 8	12 7 1
17	St Cyrus	...	...	...
18	Strachan	20 1 1	...	20 1 1
	Total	331 0 1	104 11 6	243 15 8
	KINROSS.			
1	Kinross	44 10 3	18 12 6	25 17 9
2	Orwell	15 16 3	...	15 16 3
3	Portmoak	19 6 6	...	16 10 4
	Total	79 13 0	18 12 6	58 4 4
	KIRKCUDBRIGHT.			
1	Anwoth	50 9 5	32 14 4	16 10 11
2	Balmaclellan	28 17 11	3 3 0	20 2 8
3	Balmaghie	8 9 9	...	8 9 9
4	Borgue	28 19 2	...	25 0 0
5	Buittle	27 11 7	10 11 7	17 0 0
6	Carsphairn	15 13 7	...	17 16 3
7	Colvend	24 18 6	15 2 10	9 15 8
8	Crossmichael	23 0 7	6 19 6	16 1 1
9	Dalry	21 9 10	6 4 10	15 5 0
10	Girthon	25 12 10	...	25 12 10
11	Kells	28 17 11	3 16 8	17 0 8
12	Kelton	57 10 6	46 12 6	10 18 0
13	Kirkbean†	...	...	...

† No Return.

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14	Kirkcudbright	82 17 11	28 12 3	39 10 8
15	Kirkgunzeon	9 3 5	...	9 3 5
16	Kirkmabreck	25 4 10	...	25 4 10
17	Kirkpatrick-Durham	30 12 0	7 0 0	23 12 0
18	Kirkpatrick-Irongray	25 9 4	...	25 9 4
19	Lochrutton	7 13 6	...	11 2 4
20	Minnigaff	116 1 4	18 15 11	68 14 6
21	New Abbey	15 1 3	1 1 0	14 0 3
22	Parton	7 16 3	...	7 16 3
23	Rerrick	21 11 2	...	21 11 2
24	Terregles	14 15 0	...	14 15 0
25	Tongland	18 2 2	...	18 2 2
26	Troqueer	...	...	...
27	Twynholm	17 4 5	5 0 0	16 13 3
28	Urr	21 18 10	10 17 4	11 1 6
	Total	755 3 0	196 11 9	506 9 6
	LANARK.			
1	Avondale	...	...	...
2	Barony	211 11 5	211 11 5	...
3	Biggar	35 10 8	3 15 8	31 15 0
4	Blantyre	105 0 0	44 11 6	60 8 6
5	Bothwell	80 13 6	21 5 9	59 7 9
6	Cadder	35 18 9	...	19 1 8
7	Cambuslang	65 3 9	16 15 3	4 11 3
8	Cambusnethan	45 14 9	33 8 6	12 6 3
9	Carluke	79 19 5	30 0 0	49 19 5
10	Carmichael	10 6 7	9 2 0	2 17 10
11	Carnwath	17 7 5	14 7 3	3 0 2
12	Covington	4 16 7	...	4 16 7
13	Crawford	8 0 6	...	8 8 0
14	Crawfordjohn	7 11 10	2 15 0	4 7 3
15	Culter	21 8 7	2 8 0	19 0 7
16	Dalserf	26 11 0	6 5 6	13 18 9
17	Dalziel	79 9 6	16 9 7	56 11 7
18	Douglas	0 12 3	0 12 3	...
19	Glasgow—			
	St Mungo or High Church	249 3 0	237 11 5	11 11 6
	College or Blackfriars'	82 14 1	17 7 8	65 6 5
	Tron or St Mary's	211 1 1	211 1 1	...
	St David's	37 1 0	1 0 0	36 1 0
	St Andrew's	186 17 5	...	151 0 10
	St Enoch's	112 4 8	112 4 8	...
	St George's	223 2 3	223 2 3	...
	St John's	202 5 3	202 5 3	...
	St Paul's	55 7 1	...	55 7 1
	St James'	145 19 9	91 7 9	54 12 0
20	Glassford	18 7 5	8 4 0	7 0 3
21	Gorbals	...	...	...
22	Govan	169 14 3	84 6 6	85 7 9
23	Hamilton	91 11 7	26 15 11	45 11 9
24	Kilbride (East)	33 6 8	2 16 8	28 2 4
25	Lanark	65 19 2	33 9 3	32 9 11
26	Lesmahagow	19 15 11	3 0 0	11 10 5
27	Libberton	9 16 9	0 10 6	8 3 0
28	Monkland (New)	13 2 7	13 2 7	...
29	Monkland (Old)	57 5 1	21 18 10	...

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		£ s. d.	£ s. d.	£ s. d.
30	Pittenain	6 8 2	...	6 8 2
31	Rutherglen	96 10 7	34 3 3	54 10 7
32	Shotts	23 10 11	6 19 6	6 18 6
33	Stonehouse	26 16 6	26 16 6	...
34	Symington	6 9 6	...	6 9 6
35	Walston	13 19 11	8 2 2	5 4 6
36	Wandell and Lamington	9 15 5	...	9 15 5
37	Wiston and Roberton	6 19 4	...	6 19 4
	Total	3,011 1 10	1,779 13 5	1,039 0 10
	LINLITHGOW.			
1	Abercorn	16 3 8	12 8 7	0 5 11
2	Bathgate	31 7 5	31 7 5	...
3	Borrowstounness	42 7 1	15 10 6	26 16 7
4	Carriden	24 2 4	...	12 18 6
5	Dalmeny	10 7 7	...	10 7 7
6	Ecclesmachen	17 4 10	0 10 9	12 17 0
7	Kirkliston†	...	...	...
8	Linlithgow	44 19 1	44 19 1	...
9	Livingstone	9 10 5	5 0 0	3 13 10
10	Queensferry	20 1 6	...	25 1 4
11	Torphichen	15 12 1	...	15 0 0
12	Uphall	26 1 6	6 4 6	7 5 4
13	Whitburn	42 14 1	21 0 3	22 0 8
	Total	300 11 7	137 1 1	136 6 9
	NAIRN.			
1	Ardclach	18 19 2	...	18 0 0
2	Auldearn	11 9 5	...	11 9 5
3	Cawdor	16 12 8	...	16 3 11
4	Nairn	34 11 11	...	34 11 11
	Total	81 13 2	...	80 5 3
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Birsay and Harray—Birsay	2 17 3	...	2 17 3
	Harray	7 2 0	0 10 11	7 9 10
2	Cross and Burness	1 14 8	...	1 14 8
3	Evie and Rendal	12 1 2	...	12 1 2
4	Firth	7 1 0	...	7 1 0
5	Holm	3 16 8	0 9 6	3 5 4
6	Kirkwall	36 18 1	12 11 8	24 6 5
7	Lady	0 14 8	...	0 14 8
8	Orphir†	...	...	...
9	Ronaldshay (South)	10 8 6	1 10 0	8 0 0
10	Stromness	11 13 7	5 17 6	5 6 1
11	Stronsay	3 0 0	...	3 0 0
12	Westray and Papa-Westray	5 0 11	...	5 0 11
	Total	102 8 6	20 19 7	80 17 4
	SHETLAND.			
13	Bressay	5 0 1	1 0 0	4 7 6
14	Delting	14 19 6	...	14 19 6
15	Dunrossness	9 10 4	4 10 4	5 0 0

† No Return.

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	£ s. d.	£ s. d.	£ s. d.
Fetlar and North Yell—			
Fetlar	19 7 5	1 3 6	9 3 11
North Yell	2 18 11	...	3 5 6
Lerwick	42 7 9	23 3 3	19 4 5
Nesting	4 10 0	...	2 2 0
North Mavine	13 6 11	8 2 0	5 4 11
Sandsting	...	...	...
Tingwall	3 6 10	0 3 0	4 0 3
Unst	11 3 0	...	11 3 0
Walls	4 15 0	...	4 15 0
Yell (Mid and South)	3 9 3	...	3 7 6
Total	125 15 0	38 2 1	86 13 6
ORKNEY AND SHETLAND	228 3 6	59 1 8	167 10 10
PEEBLES.			
Broughton	21 3 4	...	21 3 4
Drumelzier*	4 17 7	4 14 7	0 3 0
Eddlestone	13 3 7	...	13 3 7
Innerleithen	39 3 2	4 9 11	32 9 9
Linton (West)	26 10 0	15 2 0	11 8 0
Manor	8 6 4	1 0 0	...
Newlands	15 5 8	11 8 0	2 15 2
Peebles	55 12 0	57 5 0	...
Stobo*	11 5 9	11 5 9	...
Traquair	15 0 2	12 0 2	3 0 0
Total	210 7 7	117 5 5	84 2 10
PERTH.			
Aberdalgie	1 4 0	...	0 14 7
Aberfoyle	18 19 0	5 0 0	13 19 0
Abernethy	27 13 9	...	27 13 9
Alyth	30 17 10	4 3 7	26 14 3
Auchterarder	24 9 9	16 10 4	7 19 5
Auchtergaven	20 17 2	5 0 0	19 14 6
Balquhidder	35 8 6	4 10 0	32 4 11
Bendochy	15 3 11	3 15 3	9 12 5
Blackford	22 18 8	3 11 3	19 7 5
Blair-Athol	56 17 2	26 13 0	35 14 6
Blairgowrie	36 7 0	2 7 8	35 10 10
Callander	28 8 4	28 8 4	...
Caputh	70 10 10	60 7 5	10 3 5
Cargill	9 12 2	...	9 12 2
Clunie	13 17 9	...	13 17 9
Collace	7 15 1	...	7 15 1
Comrie	48 15 2	1 5 1	50 19 1
Coupar-Angus	42 14 10	...	36 17 0
Crieff	62 1 5	21 10 0	40 11 5
Culross	24 1 4	...	21 18 9
Dowally	8 3 3	...	8 7 1
Dron	9 14 10	...	12 0 1
Dull—Dull	14 3 10	4 5 0	10 8 10
Grantully Mission	12 6 5	1 7 6	13 10 6
Amulree Mission	16 7 3	...	14 19 0
Foss (*Q. S.* Par. of)	6 6 5	...	6 6 5
Dunbarney	21 18 11	6 10 6	15 8 5

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
25	Dunblane	45 1 4	2 0 0	43 1 4
26	Dunkeld (Little)	21 13 8	...	21 13 8
27	Dunning	13 17 1	...	13 17 1
28	Errol	14 10 5	4 10 5	10 0 0
29	Forgandenny	6 2 7	...	8 3 7
30	Forteviot	13 14 11	2 0 0	11 14 11
31	Fortingall	7 19 10	...	7 19 10
32	Fossaway	13 9 0	3 10 0	9 19 0
33	Fowlis-Easter	13 12 3	...	13 12 3
34	Fowlis-Wester	13 18 9	...	13 18 9
35	Gask	15 8 9	...	2 1 4
36	Inchture	18 8 0	4 1 3	10 0 0
37	Kenmore	27 7 3	...	13 13 5
38	Killin	30 4 0	5 4 10	24 19 2
39	Kilmadock	22 5 4	...	12 15 0
40	Kilspindie	7 1 2	...	7 1 2
41	Kincardine	12 15 0	2 14 0	10 1 0
42	Kinclaven	12 7 3	...	12 0 0
43	Kinfauns	18 4 4	...	18 4 4
44	Kinnaird	7 7 7	...	7 7 7
45	Kinnoull	75 17 3	36 8 0	39 9 3
46	Lethendy	6 17 9	...	6 17 9
47	Logierait	39 10 11	3 0 3	32 0 4
48	Longforgan	52 10 5	22 1 8	30 8 9
49	Meigle	27 6 0	...	20 16 4
50	Methven	33 0 10	...	33 0 10
51	Moneydie	6 9 7	1 5 6	5 16 0
52	Monivaird	22 4 0	...	21 1 2
53	Monzie	8 13 1	...	11 18 10
54	Moulin	23 13 4	10 13 10	12 19 6
55	Muckhart	15 4 6	...	15 4 6
56	Muthil	17 16 1	...	17 16 1
57	Perth	325 0 0	230 0 0	95 0 0
58	Port-of-Monteith	13 8 2	0 9 2	12 19 0
59	Rattray	32 14 10	7 2 0	25 2 0
60	Redgorton	13 4 3	...	13 4 3
61	Rhynd	4 15 0	...	4 15 0
62	Scone	30 2 11	...	30 2 11
63	St Madoes	17 13 6	...	17 13 6
64	Tibbermuir	14 12 3	...	14 10 0
65	Trinity-Gask	8 16 0	...	8 16 0
66	Tulliallan	55 4 0	45 5 0	...
67	Weem	21 0 2	3 5 0	15 13 10
	Total	1,888 17 11	578 15 10	1,259 9 10
	RENFREW.			
1	Abbey	136 16 6	80 16 9	55 19 9
2	Cathcart	75 16 10	23 17 10	51 19 0
3	Eaglesham	33 5 7	7 0 0	31 2 7
4	Eastwood	91 7 0	39 17 11	51 9 0
5	Erskine	21 5 3	...	27 1 2
6	Greenock—East Parish	55 1 1	31 13 6	23 7 7
	West Parish	205 15 2	47 4 0	158 11 2
	Mid Parish	196 15 6	136 15 6	60 0 0
7	Houstoun	28 16 5	3 14 0	25 2 5
8	Inchinnan	23 13 5	...	29 16 6
9	Innerkip and Gourock	19 2 11	9 18 3	9 4 8

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
0	Kilbarchan	47 19 7	32 10 0	15 9 7
1	Kilmalcolm	...	2 11 0	...
2	Lochwinnoch	26 4 6	9 2 3	17 2 3
3	Mearns	35 2 9	10 9 6	24 13 3
4	Neilston	125 17 7	78 11 6	27 14 7
5	Paisley	235 3 1	60 19 0	11 1 0
6	Port-Glasgow	135 1 10	35 1 10	128 17 9
7	Renfrew	86 8 10	27 14 0	58 14 10
	Total	1,579 13 10	637 16 10	807 7 1
	ROSS AND CROMARTY.			
1	Alness	4 5 3	...	4 5 3
2	Applecross	...	...	...
3	Avoch	19 18 8	...	19 18 8
4	Barvas	...	...	...
5	Contin	5 18 11	...	5 18 11
6	Cromarty	13 0 1	...	11 0 0
7	Dingwall	17 16 0	16 10 0	...
8	Edderton	2 12 5	...	2 12 5
9	Fearn	3 9 9	...	3 9 9
10	Fodderty	6 9 11	...	6 9 11
11	Gairloch	2 3 7	...	2 3 7
12	Glenshiel	...	...	...
13	Killearnan	1 1 2	...	1 1 2
14	Kilmuir-Easter	10 0 0	...	10 0 0
15	Kiltearn	4 1 10	...	4 1 10
16	Kincardine	...	...	...
17	Kintail	...	...	...
18	Knockbain	9 15 4	...	9 15 4
19	Lochalsh	3 5 6	...	3 5 6
20	Lochbroom	4 8 6	...	4 8 6
21	Lochcarron	3 5 6	...	3 5 6
22	Lochs	...	...	...
23	Logie-Easter	8 7 10	...	8 7 10
24	Nigg	...	...	...
25	Resolis or Kirkmichael	20 1 4	2 0 0	18 1 4
26	Rosemarkie	9 3 4	...	9 3 4
27	Rosskeen	9 12 10	...	9 12 10
28	Stornoway	12 10 3	0 10 0	12 0 3
29	Tain	20 16 6	...	18 16 6
30	Tarbat	...	...	...
31	Uig	...	...	...
32	Urquhart	3 15 0	...	3 15 0
33	Urray	1 19 7	...	1 19 7
	Total	197 19 1	19 0 0	173 13 0
	ROXBURGH.			
1	Ancrum	29 19 6	21 14 10	8 4 8
2	Ashkirk	12 16 2	2 10 0	8 12 0
3	Bedrule	4 15 7	...	4 15 7
4	Bowden	37 12 6	10 19 11	20 9 0
5	Castleton	26 1 1	5 19 0	26 11 3
6	Cavers	8 15 6	3 1 0	6 4 3
7	Crailing	10 8 6	16 19 3	4 6 6

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
8	Eckford	6 5 1	6 12 4	0 4 0
9	Ednam	8 16 10	1 19 4	7 10 6
10	Hawick	66 8 11	45 4 7	21 4 4
11	Hopekirk	16 9 7	6 5 0	6 13 6
12	Hownam	7 17 9	2 10 0	5 19 0
13	Jedburgh	42 0 0	27 13 6	14 6 6
14	Kelso	78 9 4	38 4 10	40 4 6
15	Kirkton	10 13 2	1 16 6	6 10 2
16	Lilliesleaf	16 0 3	11 6 0	4 14 3
17	Linton	11 13 9	0 7 8	14 10 9
18	Mackerston	16 5 11	...	16 5 11
19	Maxton	10 17 2	10 17 2	...
20	Melrose	96 15 0	56 12 0	...
21	Minto	20 4 6	14 7 6	7 14 0
22	Morebattle	27 7 8	19 18 7	2 3 0
23	Oxnam	13 5 5	11 0 8	3 14 9
24	Roberton	13 8 11	...	13 8 11
25	Roxburgh	22 6 9	7 13 0	14 13 9
26	St Boswells	16 10 2	6 5 0	10 2 2
27	Smailholm	12 9 1	5 17 6	6 11 7
28	Southdean	11 8 7	3 13 8	4 5 8
29	Sprouston	14 17 11	4 17 8	9 6 2
30	Stitchel	11 0 8	...	12 2 0
31	Wilton	49 12 1	12 18 7	36 13 6
32	Yetholm	21 2 3	3 19 6	17 2 9
	Total	752 15 7	361 4 7	355 4 11
	SELKIRK.			
1	Ettrick	18 7 6	4 6 6	14 3 8
2	Galashiels	92 1 9	49 10 0	42 11 9
3	Kirkhope	11 13 2	6 1 6	4 1 6
4	Selkirk	52 11 5	38 8 0	14 3 5
5	Yarrow	6 17 3	0 10 0	6 7 0
	Total	181 11 1	98 16 0	81 7 4
	STIRLING.			
1	Airth	16 7 8	...	19 0 0
2	Alva	52 16 4	19 18 0	24 4 2
3	Baldernock	26 0 8	...	29 9 10
4	Balfron	30 8 9	3 0 0	30 8 1
5	Bothkennar	8 7 7	...	9 8 9
6	Buchanan	6 10 6	1 10 0	5 0 10
7	Campsie	85 16 1	75 18 0	...
8	Denny	18 5 0	2 0 0	19 15 0
9	Drymen	39 18 1	21 17 10	17 7 2
10	Dunipace	16 1 6	16 1 6	...
11	Falkirk	74 7 8	49 12 2	18 2 1
12	Fintry	25 2 3	12 4 0	12 18 3
13	Gargunnock	4 4 0	1 4 0	3 0 0
14	Kilsyth	46 16 5	16 9 0	30 7 5
15	Kippen	29 13 1	...	31 14 6
16	Larbert	46 4 0	21 7 9	24 8 4
17	Muiravonside	21 3 0	4 14 9	17 2 5
18	Polmont	62 16 8	42 16 8	20 0 0
19	St Ninians	50 7 0	10 11 6	...

County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	£ s. d.	£ s. d.	£ s. d.
Slamannan - - -	25 8 6	...	21 7 2
Stirling - - - -	185 12 7	30 0 0	35 19 9
Strathblane - - -	48 7 0	23 9 11	24 17 1
Total -	920 14 4	352 15 1	394 10 10
SUTHERLAND.			
Assynt - - - -	...	...	...
Clyne - - - -	5 19 6	...	5 19 6
Creich - - - -	7 5 6	...	7 5 6
Dornoch - - - -	15 1 3	...	15 1 3
Duirness - - - -	...	...	...
Eddrachillis - - -	7 10 8	...	7 10 8
Farr—Farr - - -	...	...	...
Strathie (*Q. S.* Par. of)	1 9 8	...	1 9 8
Golspie - - - -	28 15 6	3 10 0	23 12 2
Kildonan - - - -	9 17 5	...	9 17 5
Lairg - - - -	4 5 4	1 13 0	4 10 0
Loth - - - -	3 4 9	...	1 6 0
Rogart - - - -	8 15 1	...	8 15 1
Tongue - - - -	...	...	...
Total -	92 4 8	5 3 0	85 7 3
WIGTOWN.			
Glasserton - - -	23 5 11	2 10 0	20 15 11
Inch - - - -	45 15 8	6 4 0	18 5 6
Kirkcolm - - -	31 6 0	7 14 6	28 18 10
Kirkinner - - -	21 18 8	...	25 0 0
Kirkmaiden - - -	19 9 10	...	19 9 10
Kirkowan - - -	12 9 3	...	16 11 5
Leswalt - - - -	13 15 5	...	13 15 5
Luce (New) - - -	8 10 5	...	8 10 5
Luce (Old) - - -	45 0 6	...	45 0 6
Mochrum - - -	31 5 6	4 3 10	28 2 6
Penninghame - - -	68 1 3	...	68 1 3
Portpatrick - - -	20 19 4	...	20 19 4
Sorby - - - -	24 13 2	...	24 13 2
Stoneykirk - - -	46 1 0	...	38 7 11
Stranraer - - -	49 13 0	...	50 1 5
Whithorn - - -	34 15 7	...	58 3 11
Wigtown - - - -	26 4 4	...	26 4 4
Total -	523 4 10	20 12 4	511 1 8

SUMMARY—Church Collections.

No.	Counties.	Receipt. Amount of Monies Received. £	s.	d.	Expenditure. Expended on the Relief of the Poor. £	s.	d.	Expended on other Purposes. £	s.	d.
1	Aberdeen,	2,750	4	8	784	8	7	1,870	10	0
2	Argyll,	739	8	5	70	8	0	653	14	3
3	Ayr,	1,972	19	8	682	4	3	1,322	2	5
4	Banff,	677	6	11	56	13	6	619	2	9
5	Berwick,	468	17	9	233	2	1	236	8	7
6	Bute,	295	3	11	46	18	4	226	12	8
7	Caithness,	94	1	7	22	7	0	71	14	7
8	Clackmannan,	267	16	4	31	8	6	233	3	1
9	Dumbarton,	869	1	6	257	12	6	600	10	10
10	Dumfries,	1,082	1	2	240	8	9	834	18	5
11	Edinburgh,	3,395	9	5	1,698	14	11	1,302	9	10
12	Elgin,	444	4	6	107	10	3	331	14	11
13	Fife,	1,702	7	0	409	5	6	1,329	15	9
14	Forfar,	2,016	8	4	1,084	15	6	922	12	0
15	Haddington,	363	9	6	181	5	5	170	13	4
16	Inverness,	154	13	6	18	5	11	126	0	10
17	Kincardine,	331	0	1	104	11	6	243	15	8
18	Kinross,	79	13	0	18	12	6	58	4	4
19	Kirkcudbright,	755	3	0	196	11	9	506	9	6
20	Lanark,	3,011	1	10	1,779	13	5	1,039	0	10
21	Linlithgow,	300	11	7	137	1	1	136	6	9
22	Nairn,	81	13	2	...			80	5	3
23	Orkney and Shetland,	228	3	6	59	1	8	167	10	10
24	Peebles,	210	7	7	117	5	5	84	2	10
25	Perth,	1,888	17	11	578	15	10	1,259	9	10
26	Renfrew,	1,579	13	10	637	16	10	807	7	1
27	Ross,	197	19	1	19	0	0	173	13	0
28	Roxburgh,	752	15	7	361	4	7	355	4	11
29	Selkirk,	181	11	1	98	16	0	81	7	4
30	Stirling,	920	14	4	352	15	1	394	10	10
31	Sutherland,	92	4	8	5	3	0	85	7	3
32	Wigtown,	523	4	10	20	12	4	511	1	8
	Total	28,428	9	3	10,412	10	0	16,836	2	2

APPENDIX (B.)—No. 13.

BLE showing the TWENTY-SEVENTH DISTRIBUTION of the PARLIAMENTARY GRANT of TEN THOUSAND POUNDS in AID of MEDICAL RELIEF afforded to the POOR during the Year ended 14th May 1875.

☞ Fractional parts of a Penny not being payable by the Exchequer, are deducted from the total sums payable to the Parishes.

County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
ABERDEEN.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Aberdeen - -	248	16	0	124	8	0	250	9	11	0	2	0	124	10	0
Aberdour - - -	12	17	0	6	8	6	21	13	0	0	9	0	6	17	6
Aboyne - - -	9	9	8	4	14	10	12	12	0	0	3	0	4	17	10
Alford - - -	8	12	10	4	6	5	15	0	0	0	6	0	4	12	5
Auchindoir - -	8	19	5	4	9	8½	9	0	0	...			4	9	8
Auchterless - -	13	3	3	6	11	7½	14	17	7½	0	2	0	6	13	7
Belhelvie - - -	11	12	5	5	16	2½	14	0	0	0	2	0	5	18	2
Birse - - -	10	15	10	5	7	11	16	0	0	0	5	0	5	12	11
Cairney - - -	13	4	5	6	12	2½	18	15	11½	0	6	0	6	18	2
Chapel-of-Garioch -	15	18	5	7	19	2½	28	15	10	0	13	0	8	12	2
Coull - - -	6	0	1	3	0	0½	12	0	0	0	6	0	3	6	0
Crathie and Braemar-	14	5	4	7	2	8	30	0	0	0	16	0	7	18	8
Crimond - -	5	19	10	2	19	11	10	10	0	0	5	0	3	4	11
Cruden - - -	18	19	3	9	9	7½	19	0	0	...			9	9	7
Culsamond - -	8	1	0	4	0	6	11	10	6	0	3	0	4	3	6
Deer (New) - -	29	6	10	14	13	5	30	0	0	0	1	0	14	14	5
Deer (Old) - -	33	12	7	16	16	3½	38	0	0	0	4	0	17	0	3
Drumblade - -	7	12	6	3	16	3	8	0	0	...			3	16	3
Drumoak - -	6	6	8	3	3	4	6	10	8	...			3	3	4
Dyce - - -	3	16	2	1	18	1	7	0	0	0	3	0	2	1	1
Echt - - -	8	8	5	4	4	2½	11	0	0	0	3	0	4	7	2
Ellon - - -	22	19	6	11	9	9	29	15	7	0	7	0	11	16	9
Fintray - - -	8	1	3	4	0	7½	10	1	3	0	2	0	4	2	7
Forgue - - -	20	1	10	10	0	11	26	16	6	0	7	0	10	7	11
Foveran - - -	12	13	1	6	6	6½	13	0	0	...			6	6	6
Fraserburgh - -	27	6	0	13	13	0	40	0	0	0	13	0	14	6	0
Fyvie - - -	28	2	0	14	1	0	38	0	0	0	10	0	14	11	0
Gartly - - -	8	12	10	4	6	5	15	0	3	0	6	0	4	12	5
Glass - - -	7	3	0	3	11	6	18	2	7	0	11	0	4	2	6
Glenbucket - -	4	4	8	2	2	4	8	6	4	0	4	0	2	6	4
Glenmuick - -	17	13	0	8	16	6	30	0	0	0	12	0	9	8	6
Huntly - - -	28	9	0	14	4	6	48	1	6½	1	0	0	15	4	6
Insch - - -	10	8	3	5	4	1½	10	15	11½	...			5	4	1
Keig - - -	5	6	10	2	13	5	6	18	8	0	2	0	2	15	5
Kildrummy - -	5	4	6	2	12	3	5	5	0	...			2	12	3
Kincardine-O'Neil -	14	10	1	7	5	0½	25	0	0	0	10	0	7	15	0
King-Edward - -	19	9	4	9	14	8	44	10	4	1	5	0	10	19	8
Kinnellar - - -	3	15	5	1	17	8½	8	0	8	0	4	0	2	1	8
Kinnethmont - -	8	12	11	4	6	5½	14	10	0	0	6	0	4	12	5
Kintore - - -	9	16	2	4	18	1	22	16	7	0	13	0	5	11	1
Logie-Buchan - -	5	11	4	2	15	8	6	13	4	0	1	0	2	16	8
Logie-Coldstone -	7	16	0	3	18	0	16	0	0	0	8	0	4	6	0
Longside - - -	20	8	1	10	4	0½	24	14	0	0	4	0	10	8	0
Lonmay - - -	14	19	10	7	9	11	15	0	0	...			7	9	11
Lumphanan - -	7	10	7	3	15	3½	7	10	7	...			3	15	3
Machar (New) - -	9	17	2	4	18	7	11	14	1½	0	2	0	5	0	7
Machar (Old) - -	197	0	3	98	10	1½	211	19	4	0	15	0	99	5	1

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Pay to Pari
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
48	Meldrum - - -	14 2 10	7 1 5	24 18 3	0 11 0	7 1
49	Methlic - - -	14 0 5	7 0 2½	21 0 0½	0 7 0	7
50	Midmar - - -	8 16 5	4 8 2½	13 2 11	0 4 0	4 1
51	Monquhitter - -	16 14 10	8 7 5	16 14 10	...	8
52	Monymusk - -	7 4 6	3 12 3	9 19 1	0 3 0	3 1
53	Newhills - - -	22 7 7	11 3 9½	36 10 4	0 14 0	11 1
54	Oyne - - -	6 8 6	3 4 3	15 1 8	0 9 0	3 1
55	Peterculter - -	10 3 3	5 1 7½	10 10 0	...	5
56	Peterhead - -	53 11 5	26 15 8½	88 3 0	1 15 0	28 1
57	Pitsligo - - -	11 2 5	5 11 2½	16 0 0	0 5 0	5 1
58	Premnay - - -	5 7 11	2 13 11½	15 0 8	0 10 0	3
59	Rathen - - -	17 2 10	8 11 5	17 2 10	...	8 1
60	Rhynie - - -	7 16 3	3 18 1½	12 0 0	0 4 0	4
61	Skene - - -	14 8 5	7 4 2½	14 10 0	...	7
62	Slains - - -	9 15 6	4 17 9	10 0 0	...	4 1
63	Strathdon - - -	13 0 6	6 10 3	30 0 0	0 17 0	7
64	Strichen - - -	15 14 4	7 17 2	21 0 0	0 5 0	8
65	Tarland and Migvie -	8 10 9	4 5 4½	20 0 0	0 11 0	4 1
66	Tarves - - -	19 7 0	9 13 6	23 5 11	0 4 0	9 1
67	Tough - - -	5 19 0	2 19 6	6 0 0	...	2 1
68	Towie - - -	5 12 11	2 16 5½	12 16 0	0 7 0	3
69	Tullynessle - -	6 16 7	3 8 3½	8 17 4	0 2 0	3 1
70	Turriff - - -	24 11 6	12 5 9	31 7 10	0 7 0	12 1
71	Tyrie - - -	19 4 10	9 12 5	31 5 0	0 12 0	10
72	Udny - - -	11 6 6	5 13 3	15 0 0	0 4 0	5 1
	Total - -	1,370 17 10	685 8 11	1,813 13 10	22 2 0	707
	ARGYLL.					
1	Ardchattan & Muckairn	20 3 6	10 1 9	45 5 0	1 5 0	11
2	Ardnamurchan -	43 12 0	21 16 0	131 3 1	4 8 0	26
3	Campbeltown - -	72 15 1	36 7 6½	101 0 8	1 8 0	37 1
4	Coll - - - -	8 6 9	4 3 4½	40 19 9	1 13 0	5 1
5	Dunoon and Kilmun -	35 1 10	17 10 11	85 0 0	2 10 0	20
6	Glassary - - -	39 3 4	19 11 8	53 3 0	0 14 0	20
7	Glenorchy and Inishail	13 14 0	6 17 0	56 0 6	2 2 0	8 1
8	Inverary - - -	18 8 11	9 4 5½	41 3 6	1 3 0	10
9	Inverchaolain - -	5 16 6	2 18 3	8 0 0	0 2 0	3
10	Jura - - -	11 13 2	5 16 7	23 0 0	0 11 0	6
11	Kilarrow - -	40 13 0	20 6 6	71 5 0	1 11 0	21 1
12	Kilbrandon - -	21 0 1	10 10 0½	25 0 0	0 4 0	10 1
13	Kilcalmonell & Kilberry	25 19 6	12 19 9	26 0 0	...	12 1
14	Kilchoman - -	35 5 4	17 12 8	74 13 9	1 19 0	19 1
15	Kilchrenan & Dalavich	7 17 2	3 18 7	40 16 3	1 13 0	5 1
16	Kildalton - -	30 6 10	15 3 5	74 1 3	2 4 0	17
17	Kilfinan - - -	14 13 2	7 6 7	30 0 0	0 15 0	8
18	Kilfinichen - -	34 5 6	17 2 9	60 0 0	1 6 0	18
19	Killean and Kilchenzie	20 0 4	10 0 2	30 0 0	0 10 0	10 1
20	Kilmartin - -	9 19 0	4 19 6	25 0 0	0 15 0	5 1
21	Kilmore and Kilbride	23 2 2	11 11 1	34 0 0	0 11 0	12
22	Kilninian and Kilmore	34 19 11	17 9 11½	74 10 0	2 0 0	19
23	Kilninver & Kilmelfort	7 0 0	3 10 0	10 13 4	0 4 0	3 1
24	Knapdale (North) -	17 10 4	8 15 2	40 0 0	1 2 0	9 1
25	Knapdale (South) -	18 10 6	9 5 3	20 0 0	0 1 0	9
26	Lismore and Appin -	34 18 10	17 9 5	64 11 0	1 10 0	18 1
27	Lochgoilhead - -	8 9 8	4 4 10	50 0 0	2 2 0	6
28	Morven - - -	14 15 8	7 7 10	58 6 8	2 4 0	9 1
29	Saddell and Skipness	15 2 2	7 11 1	30 15 0	0 16 0	8
30	Southend - -	12 17 4	6 8 8	19 3 10	0 6 0	6 1

County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Strachur - - -	5 3 8	2 11 10	30 13 1	1 5 0	3 16 10
Strachlachan - -	3 17 4	1 18 8	19 4 0	0 15 0	2 13 8
Torosay - - -	13 9 4	6 14 8	50 0 0	1 17 0	8 11 8
Tyree - - -	34 3 9	17 1 10½	47 0 0	0 13 0	17 14 10
Total - -	752 15 8	376 7 10	1,590 8 8	41 19 0	418 6 7
AYR.					
Ardrossan - -	34 15 8	17 7 10	47 5 0	0 12 0	17 19 10
Auchinleck - -	13 7 10	6 13 11	39 11 2	1 6 0	7 19 11
Ayr - - -	55 19 1	27 19 6½	86 6 6	1 10 0	29 9 6
Ballantrae - -	13 15 2	6 17 7	50 0 0	1 16 0	8 13 7
Beith - - -	42 5 1	21 2 6½	50 8 4	0 8 0	21 10 6
Colmonell - -	22 12 2	11 6 1	44 4 0	1 2 0	12 8 1
Coylton - - -	11 11 10	5 15 11	15 0 0	0 3 0	5 18 11
Cumnock (New) -	19 17 0	9 18 6	35 0 0	0 15 0	10 13 6
Cumnock (Old) -	21 8 4	10 14 2	36 0 3	0 15 0	11 9 2
Dailly - - -	17 15 0	8 17 6	50 0 0	1 12 0	10 9 6
Dalmellington - -	9 12 3	4 16 1½	50 0 0	2 0 0	6 16 1
Dalry - - -	36 4 10	18 2 5	50 11 2	0 14 0	18 16 5
Dalrymple - -	7 2 0	3 11 0	14 0 8	0 7 0	3 18 0
Dreghorn - - -	9 4 6	4 12 3	28 0 3	0 19 0	5 11 3
Dundonald - -	48 19 5	24 9 8½	70 18 9	1 2 0	25 11 8
Fenwick - - -	16 5 9	8 2 10½	32 15 4	0 16 0	8 18 10
Galston - - -	32 14 7	16 7 3½	57 15 8	1 5 0	17 12 3
Girvan - - -	54 2 8	27 1 4	76 17 9	1 3 0	28 4 4
Irvine - - -	36 13 2	18 6 7	47 3 11	0 11 0	18 17 7
Kilbirnie - - -	19 17 4	9 18 8	42 4 1	1 2 0	11 0 8
Kilbride, West - -	14 4 8	7 2 4	22 8 0	0 8 0	7 10 4
Kilmarnock - -	140 6 3	70 3 1½	282 11 1	7 2 0	77 5 1
Kilmaurs - - -	19 15 3	9 17 7½	35 9 9	0 16 0	10 13 7
Kilwinning - -	38 5 9	19 2 10½	49 13 7	0 11 0	19 13 10
Kirkmichael - -	22 3 0	11 1 6	22 3 0	...	11 1 6
Kirkoswald - -	15 17 2	7 18 7	16 0 0	...	7 18 7
Largs - - -	30 10 9	15 5 4½	31 0 0	...	15 5 4
Loudoun - - -	34 14 8	17 7 4	50 3 0	0 15 0	18 2 4
Mauchline - -	16 5 7	8 2 9½	16 10 0	...	8 2 9
Maybole - - -	51 4 9	25 12 4½	60 5 0	0 9 0	26 1 4
Monkton - - -	14 11 11	7 5 11½	29 11 3	0 15 0	8 0 11
Muirkirk - - -	25 4 6	12 12 3	50 0 0	1 5 0	13 17 3
Newton-upon-Ayr -	30 6 11	15 3 5½	30 6 11	...	15 3 5
Ochiltree - - -	12 18 5	6 9 2½	18 0 0	0 5 0	6 14 2
Riccarton - -	23 10 5	11 15 2½	30 0 0	0 6 0	12 1 2
St Quivox - -	42 11 5	21 5 8½	52 6 2	0 10 0	21 15 8
Sorn - - -	30 12 3	15 6 1½	31 5 0	0 1 0	15 7 1
Stevenston - -	27 12 10	13 16 5	36 0 0	0 8 0	14 4 5
Stewarton - -	33 19 0	16 19 6	39 6 1	0 5 0	17 4 6
Tarbolton - -	20 8 1	10 4 0½	47 16 0	1 7 0	11 11 0
Total - -	1,169 7 3	584 13 7½	1,874 17 8	35 1 0	619 13 10
BANFF.					
Aberlour - -	10 18 3	5 9 1½	23 0 0	0 12 0	6 1 1
Alvah - - -	10 19 10	5 9 11	11 0 0	...	5 9 11
Banff - - -	28 17 2	14 8 7	48 4 8	0 19 0	15 7 7
Boharm - - -	10 10 2	5 5 1	15 0 0	0 4 0	5 9 1
Botriphnie - -	5 11 6	2 15 9	5 11 6	...	2 15 9
Boyndie - - -	11 6 8	5 13 4	17 4 3	0 6 0	5 19 4
Cabrach - - -	6 9 2	3 4 7	10 0 0	0 4 0	3 8 7

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Paymen to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d
8	Cullen - - -	10	11	9	5	5	10½	11	0	0	...			5	5	10
9	Deskford - - -	6	18	10	3	9	5	10	9	4½	0	4	0	3	13	5
10	Fordyce and Portsoy -	25	19	10	12	19	11	47	6	2½	1	1	0	14	0	11
11	Gamrie and Macduff -	35	16	1	17	18	0½	50	15	0	0	15	0	18	13	0
12	Grange - - -	12	19	6	6	9	9	16	2	10	0	3	0	6	12	9
13	Inveravon - -	20	2	10	10	1	5	40	0	0	1	0	0	11	1	5
14	Keith - - -	33	13	0	16	16	6	56	5	11½	1	3	0	17	19	6
15	Kirkmichael - -	12	14	5	6	7	2½	30	0	0	0	17	0	7	4	2
16	Marnoch - - -	21	0	5	10	10	2½	39	12	6	0	19	0	11	9	2
17	Mortlach - - -	20	18	9	10	9	4½	30	13	2	0	10	0	10	19	4
18	Ordiquhill - - -	4	16	2	2	8	1	6	0	0	0	1	0	2	9	1
19	Rathven - -	49	1	2	24	10	7	62	9	11½	0	13	0	25	3	7
20	Rothiemay - -	9	5	3	4	12	7½	21	18	0½	0	13	0	5	5	7
21	St Fergus - -	10	17	4	5	8	8	16	0	0	0	5	0	5	13	8
	Total - -	359	8	1	179	14	0½	568	13	5½	10	9	0	190	2	9
	BERWICK.															
1	Ayton - - -	13	9	5	6	14	8½	29	17	6	0	16	0	7	10	8
2	Channelkirk - -	6	5	11	3	2	11½	13	2	8	0	7	0	3	9	11
3	Chirnside - -	9	1	8	4	10	10	21	19	6	0	13	0	5	3	10
4	Coldingham - -	22	3	4	11	1	8	32	19	10	0	11	0	11	12	8
5	Coldstream - -	21	11	6	10	15	9	39	4	6	0	18	0	11	13	9
6	Dunse - - -	23	17	7	11	18	9½	42	0	0	0	18	0	12	16	9
7	Eccles - - -	14	13	11	7	6	11½	26	9	0	0	12	0	7	18	11
8	Edrom - - -	10	13	8	5	6	10	26	1	6	0	15	0	6	1	10
9	Eyemouth - -	9	17	0	4	18	6	20	0	0	0	10	0	5	8	6
10	Greenlaw - - -	10	11	8	5	5	10	24	4	0	0	14	0	5	19	10
11	Hutton - - -	8	17	0	4	8	6	20	6	2	0	11	0	4	19	6
12	Ladykirk - - -	3	16	1	1	18	0½	12	4	3	0	8	0	2	6	0
13	Langton - - -	3	19	10	1	19	11	10	3	0	0	6	0	2	5	11
14	Lauder - - -	17	14	10	8	17	5	49	14	10	1	12	0	10	9	5
15	Swinton - - -	8	5	4	4	2	8	13	12	10	0	5	0	4	7	8
	Total - -	184	18	9	92	9	4½	381	19	7	9	16	0	102	5	2
	BUTE.															
1	Kilbride (Arran) -	22	9	9	11	4	10½	40	0	0	0	18	0	12	2	10
2	Kilmory - - -	27	17	10	13	18	11	40	0	0	0	12	0	14	10	11
3	North Bute - -	6	3	6	3	1	9	15	0	0	0	9	0	3	10	9
4	Rothesay - - -	44	17	5	22	8	8½	46	14	7	0	2	0	22	10	8
	Total - -	101	8	6	50	14	3	141	14	7	2	1	0	52	15	2
	CAITHNESS.															
1	Bower - - -	13	3	10	6	11	11	15	0	0	0	2	0	6	13	11
2	Canisbay - - -	18	12	3	9	6	1½	40	0	0	1	1	0	10	7	1
3	Dunnet - - -	15	3	6	7	11	9	32	6	3	0	17	0	8	8	9
4	Halkirk - - -	24	13	10	12	6	11	35	12	6	0	11	0	12	17	11
5	Latheron - - -	61	13	0	30	16	6	107	10	0	2	6	0	33	2	6
6	Olrick - - -	11	19	3	5	19	7½	32	10	6	1	1	0	7	0	7
7	Reay - - -	23	8	6	11	14	3	29	17	8	0	6	0	12	0	3
8	Thurso - - -	36	17	2	18	8	7	85	2	11½	2	8	0	20	16	7
9	Watten - - -	10	11	0	5	5	6	10	11	0	...			5	5	6
10	Wick - - -	78	9	9	39	4	10½	100	0	0	1	2	0	40	6	10
	Total - -	294	12	1	147	6	0½	488	10	10½	9	14	0	156	19	11

	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	CLACKMANNAN.					
1	Alloa	53 12 7	26 16 3½	60 15 4	0 7 0	27 3 3
2	Clackmannan	37 10 3	18 15 1½	40 18 4½	0 3 0	18 18 1
3	Dollar	10 19 7	5 9 9½	11 0 0	...	5 9 9
4	Logie	16 12 3	8 6 1½	30 10 6	0 14 0	9 0 1
5	Tillicoultry	23 8 6	11 14 3	23 8 6	...	11 14 3
	Total	142 3 2	71 1 7	166 12 8½	1 4 0	72 5 5
	DUMBARTON.					
1	Arrochar	4 16 8	2 8 4	35 0 0	1 10 0	3 18 4
2	Bonhill	46 19 7	23 9 9½	80 0 1	1 13 0	25 2 9
3	Cardross	32 4 0	16 2 0	46 8 0	0 14 0	16 16 0
4	Cumbernauld	33 19 10	16 19 11	45 0 0	0 11 0	17 10 11
5	Dumbarton	28 18 2	14 9 1	48 2 6	0 19 0	15 8 1
6	Kilpatrick (New)	26 2 1	13 1 0½	46 1 0	1 0 0	14 1 0
7	Kilpatrick (Old)	51 3 9	25 11 10½	62 10 0	0 11 0	26 2 10
8	Kirkintilloch	62 8 9	31 4 4½	63 3 6	0 1 0	31 5 4
9	Luss	8 9 10	4 4 11	25 0 0	0 17 0	5 1 11
0	Roseneath	7 7 0	3 13 6	20 0 0	0 13 0	4 6 6
1	Row	29 0 9	14 10 4½	40 0 0	0 11 0	15 1 4
	Total	331 10 5	165 15 2½	511 5 1	9 0 0	174 15 0
	DUMFRIES.					
1	Annan	39 17 10	19 18 11	48 5 7	0 8 0	20 6 11
2	Caerlaverock	9 15 9	4 17 10½	12 0 0	0 2 0	4 19 10
3	Canonbie	23 13 9	11 16 10½	36 0 0	0 12 0	12 8 10
4	Closeburn	12 15 0	6 7 6	21 16 7	0 9 0	6 16 6
5	Cummertrees	10 6 2	5 3 1	19 12 8	0 9 0	5 12 1
6	Dalton	5 3 0	2 11 6	10 0 0	0 5 0	2 16 6
7	Drnocok	6 12 4	3 6 2	15 6 8	0 9 0	3 15 2
8	Dryfesdale	16 7 0	8 3 6	25 0 0	0 9 0	8 12 6
9	Dumfries	80 4 4	40 2 2	131 1 5	2 11 0	42 13 2
0	Dunscore	11 17 0	5 18 6	17 16 7	0 6 0	6 4 6
1	Durrisdeer	11 13 3	5 16 7½	23 13 5	0 12 0	6 8 7
2	Eskdalemuir	5 7 8	2 13 10	11 12 9	0 6 0	2 19 10
3	Ewes	2 14 8	1 7 4	3 0 0	...	1 7 4
4	Glencairn	16 18 1	8 9 0½	27 17 2	0 11 0	9 0 0
5	Graitny	13 15 1	6 17 6½	17 18 4	0 4 0	7 1 6
6	Half-Morton	5 18 11	2 19 5½	9 8 10	0 3 0	3 2 5
7	Hoddam	12 5 8	6 2 10	29 7 7	0 17 0	6 19 10
8	Holywood	8 5 9	4 2 10½	10 10 6	0 2 0	4 4 10
9	Hutton	6 14 10	3 7 5	8 0 0	0 1 0	3 8 5
0	Johnstone	8 7 6	4 3 9	32 13 4	1 4 0	5 7 9
1	Keir	7 13 9	3 16 10½	14 4 5	0 7 0	4 3 10
2	Kirkconnel	9 8 4	4 14 2	14 18 1	0 5 0	4 19 2
3	Kirkmahoe	12 5 0	6 2 6	23 9 5	0 11 0	6 13 6
4	Kirkmichael	8 18 10	4 9 5	11 2 4	0 2 0	4 11 5
5	Kirkpatrick-Fleming	13 4 4	6 12 2	18 17 2	0 6 0	6 18 2
6	Langholm	22 0 7	11 0 3½	22 1 0	...	11 0 3
7	Lochmaben	21 18 10	10 19 5	53 9 3	1 12 0	12 11 5
8	Middlebie	16 15 11	8 7 11½	40 12 8	1 4 0	9 11 11
9	Moffat	17 15 0	8 17 6	20 0 0	0 2 0	8 19 6
0	Morton	16 17 7	8 8 9½	36 4 2	0 19 0	9 7 9
1	Mousewald	5 6 8	2 13 4	7 1 0	0 2 0	2 15 4
2	Penpont	10 4 4	5 2 2	18 12 7	0 8 0	5 10 2
3	Ruthwell	8 1 3	4 0 7½	12 12 5	0 5 0	4 5 7
4	St Mungo	4 16 6	2 8 3	9 9 6	0 5 0	2 13 3

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
35	Sanquhar - -	27 18 10	13 19 5	32 3 4	0 4 0	14 3 5
36	Tinwald - - -	8 9 6	4 4 9	10 10 6	0 2 0	4 6 9
37	Torthorwald - -	10 3 3	5 1 7½	22 12 0	0 12 0	5 13 7
38	Tynron - - -	3 19 0	1 19 6	5 15 7	0 2 0	2 1 6
39	Wamphray - -	4 2 2	2 1 1	19 0 0	0 15 0	2 16 1
40	Westerkirk - -	5 6 4	2 13 2	12 0 0	0 7 0	3 0 2
	Total - -	543 19 7	271 19 9½	915 16 10	18 10 0	290 9 3
	EDINBURGH.					
1	Borthwick - -	12 12 7	6 6 3½	14 15 0	0 2 0	6 8 3
2	Calder (Mid) - -	11 6 8	5 13 4	11 6 8	...	5 13 4
3	Calder (West) - -	13 0 3	6 10 1½	18 10 2	0 5 0	6 15 1
4	Carrington - -	4 13 0	2 6 6	7 11 4	0 3 0	2 9 6
5	Cockpen - - -	16 9 9	8 4 10½	17 0 0	0 1 0	8 5 10
6	Colinton - - -	16 0 1	8 0 0½	31 10 0	0 15 0	8 15 0
7	Corstorphine - -	11 6 2	5 13 1	37 4 3	1 6 0	6 19 1
8	Cramond - - -	14 19 2	7 9 7	82 13 9	3 8 0	10 17 7
9	Cranston - - -	8 16 3	4 8 1½	13 0 0	0 4 0	4 12 1
10	Crichton - - -	10 16 3	5 8 1½	16 1 0	0 5 0	5 13 1
11	Currie - - -	15 2 1	7 11 0½	30 0 0	0 15 0	8 6 0
12	Dalkeith - - -	39 9 5	19 14 8½	41 3 0	0 2 0	19 16 8
13	Duddingston - -	29 11 2	14 15 7	91 3 0	3 2 0	17 17 7
14	Edinburgh - -	469 8 4	234 14 2	645 14 11	8 16 0	243 10 2
15	Fala - - -	3 3 5	1 11 8½	9 10 2	0 6 0	1 17 8
16	Glencross - -	5 10 7	2 15 3½	10 0 0	0 4 0	2 19 3
17	Inveresk - - -	55 18 11	27 19 5½	60 0 0	0 4 0	28 3 5
18	Kirknewton - -	11 12 7	5 16 3½	15 0 0	0 3 0	5 19 3
19	Lasswade - -	35 6 7	17 13 3½	45 2 8½	0 10 0	18 3 3
20	Leith (North) - -	57 9 11	28 14 11½	107 5 7	2 10 0	31 4 11
21	Leith (South) - -	133 18 0	66 19 0	203 1 7½	3 9 0	70 8 0
22	Liberton - - -	24 5 1	12 2 6½	47 4 11	1 3 0	13 5 6
23	Newbattle - -	14 16 5	7 8 2½	27 1 3	0 12 0	8 0 2
24	Newton - - -	12 5 1	6 2 6½	21 17 1	0 10 0	6 12 6
25	Penicuik - - -	20 1 10	10 0 11	29 14 9	0 10 0	10 10 11
26	Ratho - - -	13 4 8	6 12 4	13 12 5	...	6 12 4
27	St Cuthberts and Canongate Combination -	554 3 7	277 1 9½	671 4 7½	5 17 0	282 18 9
28	Stow - - -	13 19 11	6 19 11½	21 18 3½	0 8 0	7 7 11
29	Temple - - -	9 13 2	4 16 7	12 5 0	0 3 0	4 19 7
	Total - -	1,639 0 11	819 10 5½	2 352 11 6	35 13 0	855 2 8
	ELGIN OR MORAY.					
1	Alves - - -	6 17 10	3 8 11	7 0 0	...	3 8 11
2	Cromdale - - -	28 14 11	14 7 5½	51 3 7	1 2 0	15 9 5
3	Dallas - - -	9 16 6	4 18 3	15 0 0	0 5 0	5 3 3
4	Drainy - - -	11 8 9	5 14 4½	31 1 2	1 0 0	6 14 4
5	Duffus - - -	19 1 11	9 10 11½	25 0 0	0 6 0	9 16 11
6	Dyke and Moy - -	10 6 3	5 3 1½	15 15 0	0 5 0	5 8 1
7	Edinkillie - - -	10 6 2	5 3 1	17 2 8	0 7 0	5 10 1
8	Elgin - - -	44 7 1	22 3 6½	46 9 2	0 2 0	22 5 6
9	Forres - - -	26 1 10	13 0 11	41 18 0	0 16 0	13 16 11
10	Kinloss - - -	9 1 6	4 10 9	12 1 11	0 3 0	4 13 9
11	Knockando - -	13 1 10	6 10 11	30 7 6	0 17 0	7 7 11
12	New Spynie - -	8 15 9	4 7 10½	12 8 6	0 4 0	4 11 10
13	Rafford - - -	7 19 4	3 19 8	10 10 0	0 3 0	4 2 8
14	Rothes - - -	14 7 11	7 3 11½	45 0 0	1 11 0	8 14 11

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
15	St Andrews-Lhanbride	9	3	9	4	11	10½	12	0	0	0	3	0	4	14	10
16	Urquhart - - -	16	16	1	8	8	0½	22	12	6	0	6	0	8	14	0
	Total - -	246	7	5	123	3	8½	395	10	0	7	10	0	130	13	4
	FIFE.															
1	Abbotshall - -	33	16	6	16	18	3	41	7	8	0	8	0	17	6	3
2	Abdie - - -	11	15	7	5	17	9½	14	10	0	0	3	0	6	0	9
3	Aberdour - -	13	19	5	6	19	8½	20	0	0	0	6	0	7	5	8
4	Anstruther-Easter -	7	0	2	3	10	1	7	8	6	...			3	10	1
5	Anstruther-Wester -	3	3	1	1	11	6½	5	5	0	0	2	0	1	13	6
6	Auchterderran - -	14	8	11	7	4	5½	14	16	6	...			7	4	5
7	Auchtermuchty -	23	11	11	11	15	11½	23	12	0	...			11	15	11
8	Auchtertool - -	4	0	0	2	0	0	5	0	0	0	1	0	2	1	0
9	Balmerino - -	7	9	11	3	14	11½	10	0	0	0	3	0	3	17	11
10	Beath - - -	7	12	0	3	16	0	21	2	4	0	14	0	4	10	0
11	Burntisland - -	15	10	9	7	15	4½	31	0	1	0	15	0	8	10	4
12	Cameron - - -	9	2	4	4	11	2	13	10	6	0	4	0	4	15	2
13	Carnbee - - -	8	2	11	4	1	5½	8	3	0	...			4	1	5
14	Carnock - - -	9	11	9	4	15	10½	17	4	6	0	8	0	5	3	10
15	Ceres - - -	23	0	0	11	10	0	23	0	0	...			11	10	0
16	Collessie - - -	10	17	3	5	8	7½	15	0	0	0	4	0	5	12	7
17	Crail - - -	13	11	4	6	15	8	14	14	0	0	1	0	6	16	8
18	Creich - - -	3	4	11	1	12	5½	3	5	0	...			1	12	5
19	Cults - - -	6	9	7	3	4	9½	6	10	0	...			3	4	9
20	Cupar - - -	49	5	6	24	12	9	52	10	0	0	3	0	24	15	9
21	Dairsie - - -	5	1	0	2	10	6	5	5	0	...			2	10	6
22	Dalgety - - -	9	4	5	4	12	2½	16	5	1	0	7	0	4	19	2
23	Denino - - -	3	13	7	1	16	9½	6	2	11	0	2	0	1	18	9
24	Dunfermline - -	136	17	8	68	8	10	143	4	1	0	6	0	68	14	10
25	Dysart - - -	53	7	5	26	13	8½	76	4	0	1	3	0	27	16	8
26	Elie - - -	6	7	6	3	3	9	10	0	0	0	4	0	3	7	9
27	Falkland - - -	21	15	10	10	17	11	21	15	10	...			10	17	11
28	Ferry-Port-on-Craig -	12	13	10	6	6	11	15	0	0	0	2	0	6	8	11
29	Forgan - - -	9	4	1	4	12	0½	10	0	0	0	1	0	4	13	0
30	Inverkeithing - -	18	8	11	9	4	5½	20	0	0	0	2	0	9	6	5
31	Kemback - - -	5	13	5	2	16	8½	11	2	0	0	5	0	3	1	8
32	Kennoway - -	14	18	1	7	9	0½	20	0	0	0	5	0	7	14	0
33	Kettle - - -	16	17	2	8	8	7	17	0	0	...			8	8	7
34	Kilconquhar - -	19	13	5	9	16	8½	20	0	0	...			9	16	8
35	Kilmany - - -	5	6	4	2	13	2	10	0	0	0	5	0	2	18	2
36	Kilrenny - - -	14	17	4	7	8	8	15	0	0	...			7	8	8
37	Kinghorn - - -	21	8	0	10	14	0	37	10	9	0	16	0	11	10	0
38	Kinglassie - -	8	14	5	4	7	2½	9	0	0	...			4	7	2
39	Kingsbarns - -	7	1	2	3	10	7	14	15	6	0	8	0	3	18	7
40	Kirkcaldy - -	35	14	3	17	17	1½	62	15	7	1	7	0	19	4	1
41	Largo - - -	20	15	6	10	7	9	33	0	0	0	12	0	10	19	9
42	Leslie - - -	26	8	7	13	4	3½	27	0	0	0	1	0	13	5	3
43	Leuchars - - -	15	6	11	7	13	5½	26	0	0	0	11	0	8	4	5
44	Logie - - -	3	5	5	1	12	8½	5	0	0	0	2	0	1	14	8
45	Markinch - -	45	0	11	22	10	5½	45	11	0	0	1	0	22	11	5
46	Monimail - -	9	1	6	4	10	9	15	0	0	0	6	0	4	16	9
47	Newburgh - -	20	7	4	10	3	8	20	10	0	...			10	3	8
48	Newburn - - -	3	5	5	1	12	8½	3	5	5	...			1	12	8
49	Pittenweem - -	9	1	3	4	10	7½	10	0	0	0	1	0	4	11	7
50	St Andrews - -	44	5	4	22	2	8	51	8	1	0	7	0	22	9	8
51	St Leonards - -	4	0	9	2	0	4½	8	4	1	0	4	0	2	4	4
52	Saline - - -	8	16	2	4	8	1	12	0	0	0	3	0	4	11	1
53	Scoonie - - -	20	13	7	10	6	9½	25	0	0	0	4	0	10	10	9
54	Strathmiglo - -	16	10	3	8	5	1½	21	10	0	0	5	0	8	10	1

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		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
55	Torryburn - -	10 9 3	5 4 7½	12 0 0	0 2 0	5 6 7
56	Wemyss - - -	37 19 9	18 19 10½	67 5 11	1 9 0	20 8 10
	Total - -	997 19 7	498 19 9½	1,271 14 4	13 13 0	512 11 5
	FORFAR.					
1	Aberlemno - -	7 19 10	3 19 11	10 6 1	0 2 0	4 1 11
2	Airlie - - -	6 15 7	3 7 9½	7 0 0	...	3 7 9
3	Arbirlot - - -	8 3 3	4 1 7½	9 0 0	0 1 0	4 2 7
4	Arbroath - - -	58 19 0	29 9 6	90 0 0	1 11 0	31 0 6
5	Auchterhouse - -	6 0 1	3 0 0½	6 1 0	...	3 0 0
6	Barry - - -	16 0 9	8 0 4½	21 0 0	0 5 0	8 5 4
7	Brechin - - -	55 2 6	27 11 3	71 9 0	0 16 0	28 7 3
8	Carmylie - - -	8 12 11	4 6 5½	12 0 0	0 3 0	4 9 5
9	Craig - - -	14 3 7	7 1 9½	14 3 7	...	7 1 9
10	Dun - - - -	4 13 9	2 6 10½	5 7 10	0 1 0	2 7 10
11	Dundee - - -	425 3 4	212 11 8	539 10 4	5 14 0	218 5 8
12	Dunnichen - -	11 16 11	5 18 5½	14 0 0	0 2 0	6 0 5
13	Edzell - - -	8 11 9	4 5 10½	10 0 0	0 1 0	4 6 10
14	Farnell - - -	4 13 7	2 6 9½	7 0 0	0 2 0	2 8 9
15	Fearn - - -	3 7 4	1 13 8	4 0 6	0 1 0	1 14 8
16	Forfar - - -	70 2 11	35 1 5½	90 2 4	1 0 0	36 1 5
17	Glammis - - -	17 9 10	8 14 11	17 10 0	...	8 14 11
18	Glenisla - - -	9 9 0	4 14 6	9 9 0	...	4 14 6
19	Guthrie - - -	4 2 9	2 1 4½	5 0 0	0 1 0	2 2 4
20	Inverarity - -	7 10 7	3 15 3½	8 0 0	...	3 15 3
21	Inverkeillor - -	14 13 7	7 6 9½	23 2 4	0 8 0	7 14 9
22	Kettins - - -	8 13 3	4 6 7½	9 0 0	...	4 6 7
23	Kingoldrum - -	3 13 4	1 16 8	3 14 0	...	1 16 8
24	Kinnell - - -	6 8 10	3 4 5	12 0 0	0 6 0	3 10 5
25	Kinnettles - -	3 8 3	1 14 1½	5 0 0	0 2 0	1 16 1
26	Kirkden - - -	10 16 3	5 8 1½	16 0 0	0 5 0	5 13 1
27	Kirriemuir - -	51 13 2	25 16 7	60 2 7½	0 8 0	26 4 7
28	Liff and Benvie -	29 16 3	14 18 1½	213 0 5	9 3 0	24 1 1
29	Lintrathen - -	8 3 6	4 1 9	8 4 0	...	4 1 9
30	Lochlee - - -	5 3 8	2 11 10	13 0 0	0 8 0	2 19 10
31	Logie-Pert - -	11 15 7	5 17 9½	17 0 0	0 5 0	6 2 9
32	Mains and Strathmartin	15 18 8	7 19 4	46 0 11	1 10 0	9 9 4
33	Monifieth - -	25 6 2	12 13 1	31 11 0	0 6 0	12 19 1
34	Montrose - - -	102 4 3	51 2 1½	123 3 0	1 1 0	52 3 1
35	Newtyle - - -	9 4 4	4 12 2	10 0 0	0 1 0	4 13 2
36	Oathlaw - - -	3 10 0	1 15 0	3 10 0	...	1 15 0
37	Panbride - - -	10 8 5	5 4 2½	10 10 0	...	5 4 2
38	Rescobie - - -	6 7 2	3 3 7	7 0 0	0 1 0	3 4 7
39	St Vigeans - -	64 2 3	32 1 1½	95 17 7	1 12 0	33 13 1
40	Strickathrow - -	4 6 4	2 3 2	5 6 0	0 1 0	2 4 2
41	Tannadice - -	13 7 0	6 13 6	13 7 0	...	6 13 6
	Total - -	1,157 19 6	578 19 9	1,677 8 6½	25 17 0	604 15 10
	HADDINGTON.					
1	Dirleton - - -	11 13 10	5 16 11	21 0 1	0 9 0	6 5 11
2	Dunbar - - -	32 12 0	16 6 0	35 0 0	0 2 0	16 8 0
3	Garvald - - -	6 19 2	3 9 7	11 2 0	0 4 0	3 13 7
4	Gladsmuir - -	12 16 7	6 8 3½	16 13 9	0 4 0	6 12 3
5	Haddington - -	39 15 1	19 17 6½	55 10 6	0 16 0	20 13 6
6	Humbie - - -	7 2 2	3 11 1	12 7 8	0 5 0	3 16 1
7	North Berwick -	12 9 1	6 4 6½	20 0 0	0 8 0	6 12 6
8	Ormiston - - -	6 4 9	3 2 4½	10 0 0	0 4 0	3 6 4

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		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
9	Pencaitland - -	8	16	1	4	8	0½	12	4	11	0	3	0	4	11	0
10	Prestonkirk -	14	2	3	7	1	1½	22	0	6	0	8	0	7	9	1
11	Prestonpans -	15	14	1	7	17	0½	23	2	4	0	7	0	8	4	0
12	Salton - - -	6	0	3	3	0	1½	9	13	2	0	4	0	3	4	1
13	Spot - - -	5	0	6	2	10	3	8	13	7	0	4	0	2	14	3
14	Stenton - - -	5	7	2	2	13	7	14	19	1	0	10	0	3	3	7
15	Tranent - - -	27	6	2	13	13	1	42	5	5	0	15	0	14	8	1
16	Whitekirk - -	9	2	9	4	11	4½	14	2	2	0	5	0	4	16	4
17	Whittingham - -	5	16	8	2	18	4	19	19	4	0	14	0	3	12	4
18	Yester - - -	8	7	0	4	3	6	8	12	6½	...			4	3	6
	Total - -	235	5	7	117	12	9½	357	7	0½	6	2	0	123	14	5
	INVERNESS.															
1	Abernethy - -	15	5	4	7	12	8	25	0	0	0	10	0	8	2	8
2	Alvie - - -	8	2	0	4	1	0	25	0	0	0	17	0	4	18	0
3	Ardersier - - -	11	2	9	5	11	4½	22	16	7	0	12	0	6	3	4
4	Barra - - -	19	13	10	9	16	11	72	0	0	2	12	0	12	8	11
5	Boleskine & Abertarff	15	12	8	7	16	4	43	6	8	1	8	0	9	4	4
6	Bracadale - -	15	4	0	7	12	0	94	6	4	3	19	0	11	11	0
7	Croy - - -	13	11	10	6	15	11	26	17	4¾	0	13	0	7	8	11
8	Daviot - - -	14	0	2	7	0	1	22	5	0	0	8	0	7	8	1
9	Dores - - -	14	1	8	7	0	10	21	0	0	0	7	0	7	7	10
10	Duirnish - - -	40	4	6	20	2	3	52	0	0	0	12	0	20	14	3
11	Duthil - - -	14	14	10	7	7	5	25	0	0	0	10	0	7	17	5
12	Glenelg - - -	22	14	10	11	7	5	120	0	0	4	17	0	16	4	5
13	Harris - - -	35	15	1	17	17	6½	67	15	0	1	12	0	19	9	6
14	Inverness - - -	108	8	1	54	4	0½	152	13	1	2	4	0	56	8	0
15	Kilmallie - - -	44	19	6	22	9	9	70	0	0	1	5	0	23	14	9
16	Kilmonivaig - -	23	5	2	11	12	7	65	0	0	2	2	0	13	14	7
17	Kilmorack - -	22	9	0	11	4	6	22	9	0	...			11	4	6
18	Kilmuir (Skye) -	28	6	4	14	3	2	42	2	0	0	14	0	14	17	2
19	Kiltarlity - - -	23	18	2	11	19	1	26	0	0	0	2	0	12	1	1
20	Kingussie - -	17	1	2	8	10	7	70	0	0	2	13	0	11	3	7
21	Kirkhill - - -	13	16	3	6	18	1½	15	0	0	0	1	0	6	19	1
22	Laggan - - -	10	0	2	5	0	1	120	0	0	5	10	0	10	10	1
23	Moy - - -	8	1	2	4	0	7	15	12	10	0	8	0	4	8	7
24	Petty - - -	13	4	2	6	12	1	20	0	0	0	7	0	6	19	1
25	Portree - - -	29	15	8	14	17	10	44	0	0	0	14	0	15	11	10
26	Sleat - - -	22	11	0	11	5	6	45	0	0	1	2	0	12	7	6
27	Snizort - - -	25	19	10	12	19	11	40	11	9	0	15	0	13	14	11
28	Strath - - -	26	5	0	13	2	6	65	0	0	1	19	0	15	1	6
29	Uist (North) - -	36	18	0	18	9	0	60	0	0	1	3	0	19	12	0
30	Uist (South) - -	57	5	9	28	12	10½	90	0	0	1	13	0	30	5	10
31	Urquhart - - -	25	17	4	12	18	8	110	18	4	2	5	0	15	3	8
	Total - -	778	5	3	389	2	7½	1,691	13	11¾	43	14	0	432	16	5
	KINCARDINE.															
1	Arbuthnot - -	7	18	7	3	19	3½	14	17	6	0	7	0	4	6	3
2	Banchory-Devenick -	20	13	3	10	6	7½	27	8	9	0	7	0	10	13	7
3	Banchory-Ternan -	18	1	9	9	0	10½	22	3	9	0	4	0	9	4	10
4	Benholm - - -	12	8	11	6	4	5½	18	0	0	0	6	0	6	10	5
5	Bervie - - -	9	8	8	4	14	4	11	1	4	0	2	0	4	16	4
6	Dunottar - - -	14	2	10	7	1	5	21	11	6	0	7	0	7	8	5
7	Durris - - -	8	13	3	4	6	7½	13	7	6	0	5	0	4	11	7
8	Fettercairn - -	14	0	1	7	0	0½	18	8	2	0	4	0	7	4	0
9	Fetteresso - -	39	7	2	19	13	7	66	18	5	1	8	0	21	1	7
10	Fordoun - - -	18	5	11	9	2	11½	25	3	0	0	7	0	9	9	11
11	Glenbervie - -	10	9	3	5	4	7½	12	6	9	0	2	0	5	6	7
12	Kinneff - - -	7	15	5	3	17	8½	9	11	4	0	2	0	3	19	8

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		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d
13	Laurencekirk - -	13 17 8	6 18 10	24 0 8	0 10 0	7 8 1
14	Maryculter - -	7 14 10	3 17 5	8 14 6	0 1 0	3 18
15	Marykirk - -	18 0 6	9 0 3	26 15 0	0 9 0	9 9
16	Nigg - - -	12 8 0	6 4 0	13 4 0	0 1 0	6 5
17	St Cyrus - - -	12 1 8	6 0 10	19 0 0	0 7 0	6 7 1
18	Strachan - - -	7 17 4	3 18 8	13 17 6	0 6 0	4 4
	Total - -	253 5 1	126 12 6½	366 9 8	5 15 0	132 7
	KINROSS.					
1	Cleish - - -	5 6 4	2 13 2	5 10 0	...	2 13
2	Kinross - - -	20 11 6	10 5 9	21 0 0	...	10 5
3	Portmoak - -	13 0 11	6 10 5½	13 1 0	...	6 10
	Total - -	38 18 9	19 9 4½	39 11 0	...	19 9
	KIRKCUDBRIGHT.					
1	Anwoth - - -	7 2 6	3 11 3	13 5 2	0 6 0	3 17
2	Balmaclellan - -	9 3 1	4 11 6½	9 3 1	...	4 11
3	Balmaghie - -	10 8 8	5 4 4	29 0 5	0 19 0	6 3
4	Borgue - - -	9 0 4	4 10 2	20 0 0	0 11 0	5 1
5	Buittle - - -	8 10 11	4 5 5½	21 15 8	0 13 0	4 18
6	Colvend - - -	12 1 4	6 0 8	29 9 3	0 17 0	6 17
7	Crossmichael - -	9 19 6	4 19 9	17 13 4	0 8 0	5 7
8	Dalry - - -	10 2 6	5 1 3	20 5 3	0 10 0	5 11
9	Girthon - - -	15 2 6	7 11 3	43 9 2	1 8 0	8 19
10	Kells - - -	9 6 10	4 13 5	16 12 10	0 7 0	5 0
11	Kelton - - -	21 14 2	10 17 1	37 5 2½	0 16 0	11 13
12	Kirkbean - - -	6 19 2	3 9 7	28 13 4	1 2 0	4 11
13	Kirkcudbright - -	26 12 5	13 6 2½	42 3 8½	0 16 0	14 2
14	Kirkgunzeon - -	5 3 0	2 11 6	11 17 7	0 7 0	2 18
15	Kirkmabreck - -	14 19 4	7 9 8	38 4 4	1 3 0	8 12
16	Kirkpatrick-Durham	11 19 7	5 19 9½	24 4 3	0 12 0	6 11
17	Kirkpatrick-Irongray	7 9 8	3 14 10	11 4 5½	0 4 0	3 18 1
18	Lochrutton - -	5 6 4	2 13 2	12 10 6	0 7 0	3 0
19	Minnigaff - - -	15 4 4	7 12 2	25 0 0	0 10 0	8 2
20	New Abbey - -	8 3 10	4 1 11	40 0 0	1 12 0	5 13 1
21	Parton - - -	6 10 5	3 5 2½	12 15 8	0 6 0	3 11
22	Rerrick - - -	13 13 2	6 16 7	50 0 0	1 16 0	8 12
23	Terregles - - -	4 11 0	2 5 6	5 10 6	0 1 0	2 6
24	Tongland - -	6 11 6	3 5 9	21 0 0	0 14 0	3 19
25	Troqueer - - -	32 17 2	16 8 7	80 7 7½	2 8 0	18 16
26	Twynholm - -	6 5 5	3 2 8½	21 4 4	0 15 0	3 17
27	Urr - - - -	24 3 9	12 1 10½	46 2 2	1 2 0	13 3 1
	Total - -	319 2 5	159 11 2½	728 17 10	20 10 0	180 0 1
	LANARK.					
1	Avondale - -	48 5 7	24 2 9½	49 0 0	0 1 0	24 3
2	Barony - - -	718 4 3	359 2 1½	2,335 7 7	80 17 0	439 19
3	Blantyre - - -	21 8 5	10 14 2½	30 17 3	0 9 0	11 3
4	Bothwell - - -	75 13 3	37 16 7½	129 4 7	2 14 0	40 10
5	Cadder - - -	34 11 4	17 5 8	46 6 0	0 12 0	17 17
6	Cambusnethan - -	43 15 5	21 17 8½	106 13 4	3 3 0	25 0
7	Carnwath - -	28 13 2	14 6 7	28 15 0	...	14 6
8	Covington - -	4 1 8	2 0 10	4 4 0	...	2 0 1
9	Crawford - - -	14 0 8	7 0 4	22 10 0	0 8 0	7 8
10	Crawfordjohn - -	8 5 6	4 2 9	11 11 0	0 3 0	4 5
11	Culter - - -	4 6 6	2 3 3	5 0 0	0 1 0	2 4
12	Dalserf - - -	23 7 4	11 13 8	35 0 0	0 12 0	12 5

County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Douglas - - -	19	18	3	9	19	1½	27	4	0	0	7	0	10	6	1
Dunsyre - - -	2	8	0	1	4	0	2	8	0	...			1	4	0
Glasgow - - -	1,001	10	6	500	15	3	2,226	4	6	61	5	0	562	0	3
Glassford - - -	13	2	2	6	11	1	14	0	0	0	1	0	6	12	1
Govan Combination	379	14	10	189	17	5	979	9	7	30	0	0	219	17	5
Hamilton - -	76	7	5	38	3	8½	100	0	0	1	4	0	39	7	8
Kilbride, East - -	28	15	5	14	7	8½	30	0	0	0	1	0	14	8	8
Lanark - - -	55	19	10	27	19	11	55	19	10	...			27	19	11
Lesmahagow - -	52	2	5	26	1	2½	53	16	0	0	2	0	26	3	2
Monkland (New) -	149	11	2	74	15	7	150	19	0	0	1	0	74	16	7
Monkland (Old) -	133	8	11	66	14	5½	217	1	0	4	4	0	70	18	5
Rutherglen - -	44	1	11	22	0	11½	45	0	0	0	1	0	22	1	11
Shotts - - -	31	3	4	15	11	8	52	6	0	1	1	0	16	12	8
Stonehouse - -	18	13	2	9	6	7	20	12	9	0	2	0	9	8	7
Walston - - -	3	17	0	1	18	6	3	18	0	...			1	18	6
Total -	3,035	7	5	1,517	13	8½	6,783	7	5	187	9	0	1,705	2	3
LINLITHGOW.															
Abercorn - -	15	12	0	7	16	0	15	12	0	...			7	16	0
Bathgate - - -	28	12	10	14	6	5	50	0	0	1	1	0	15	7	5
Borrowstounness -	16	10	0	8	5	0	30	0	0	0	14	0	8	19	0
Carriden - - -	8	16	2	4	8	1	15	0	0	0	6	0	4	14	1
Dalmeny - - -	10	10	4	5	5	2	16	15	0	0	6	0	5	11	2
Ecclesmachen - -	2	5	9	1	2	10½	3	3	0	0	1	0	1	3	10
Kirkliston - -	22	11	5	11	5	8½	27	7	6	0	5	0	11	10	8
Linlithgow - -	43	7	8	21	13	10	53	19	2½	0	11	0	22	4	10
Livingstone - -	7	6	5	3	13	2½	12	10	0	0	5	0	3	18	2
Queensferry - -	4	17	7	2	8	9½	11	4	4	0	6	0	2	14	9
Torphichen - -	11	1	4	5	10	8	14	0	0	0	3	0	5	13	8
Uphall - - -	11	1	6	5	10	9	15	0	0	0	4	0	5	14	9
Whitburn - -	18	18	1	9	9	0½	19	0	0	...		0	9	9	0
Total - -	201	11	1	100	15	6½	283	11	0½	4	2	0	104	17	4
NAIRN.															
Ardclach - - -	9	16	2	4	18	1	15	10	8	0	6	0	5	4	1
Auldearn - - -	11	16	8	5	18	4	17	14	8	0	6	0	6	4	4
Cawdor - - -	8	19	8	4	9	10	16	8	0	0	7	0	4	16	10
Nairn - - -	26	10	1	13	5	0½	39	7	2	0	13	0	13	18	0
Total - -	57	2	7	28	11	3½	89	0	6	1	12	0	30	3	3
ORKNEY & SHETLAND															
ORKNEY.															
Birsay and Harray -	18	15	11	9	7	11½	18	16	0	...			9	7	11
Cross and Burness -	11	8	9	5	14	4½	26	5	0	0	15	0	6	9	4
Evie and Rendal -	11	1	4	5	10	8	21	12	1	0	11	0	6	1	8
Holm - - -	6	10	9	3	5	4½	12	3	6	0	6	0	3	11	4
Hoy and Græmsay .	4	11	2	2	5	7	5	0	0	...			2	5	7
Kirkwall - - -	27	3	7	13	11	9½	138	3	7	5	11	0	19	2	9
Lady - - -	6	17	3	3	8	7½	26	5	0	0	19	0	4	7	7
Ronaldshay (South) -	26	12	4	13	6	2	32	0	10	0	5	0	13	11	2
Stromness - -	20	6	1	10	3	0½	23	5	2	0	3	0	10	6	0
Stronsay - - -	9	11	6	4	15	9	45	4	0	1	16	0	6	11	9
Westray & Papa Westray	16	12	11	8	6	5½	61	4	5	2	5	0	10	11	5
Total - -	159	11	7	79	15	9½	409	19	7	12	11	0	92	6	6

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payme to Parish.
	SHETLAND.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
12	Delting - - -	16 5 11	8 2 11½	30 0 0	0 14 0	8 16 1
13	Lerwick - - -	23 1 9	11 10 10½	33 19 4	0 11 0	12 1 1
14	North Mavine - -	20 17 4	10 8 8	30 0 0	0 9 0	10 17
15	Sandsting - - -	20 0 1	10 0 0½	36 16 11	0 17 0	10 17
16	Tingwall - - -	24 12 10	12 6 5	25 0 0	...	12 6
17	Walls - - -	19 2 7	9 11 3½	48 4 6	1 9 0	11 0
	Total - -	124 0 6	62 0 3	204 0 9	4 0 0	66 0
	Total Orkney and Shetland - -	283 12 1	141 16 0½	614 0 4	16 11 0	158 6
	PEEBLES.					
1	Eddlestone - -	6 3 8	3 1 10	7 3 10	0 1 0	3 2 1
2	Innerleithen - -	7 15 2	3 17 7	11 10 6	0 4 0	4 1
3	Linton (West) - -	11 16 8	5 18 4	20 17 9	0 9 0	6 7
4	Peebles - - -	21 14 11	10 17 5½	34 8 7	0 13 0	11 10
5	Skirling - - -	2 13 10	1 6 11	2 14 0	...	1 6 1
6	Stobo - - -	3 15 0	1 17 6	5 16 4	0 2 0	1 19
7	Traquair - - -	5 13 8	2 16 10	9 1 6	0 3 0	2 19 1
	Total - -	59 12 11	29 16 5½	91 12 6	1 12 0	31 8
	PERTH.					
1	Abernethy - -	14 10 0	7 5 0	18 0 0	0 4 0	7 9
2	Alyth - - -	22 14 8	11 7 4	26 0 0	0 3 0	11 10
3	Auchterarder - -	25 18 8	12 19 4	26 0 0	...	12 19
4	Auchtergaven - -	25 8 4	12 14 2	52 15 4	1 7 0	14 1
5	Balquhidder - -	7 5 2	3 12 7	10 6 8	0 3 0	3 15
6	Blackford - - -	14 7 8	7 3 10	39 0 4	1 5 0	8 8 1
7	Blairgowrie - -	25 6 2	12 13 1	35 6 2	0 10 0	13 3
8	Callander - - -	13 8 9	6 14 4½	15 15 0	0 2 0	6 16
9	Caputh - - -	18 2 0	9 1 0	41 12 7	1 4 0	10 5
10	Cargill - - -	12 16 6	6 8 3	18 0 0	0 5 0	6 13
11	Collace - - -	5 6 0	2 13 0	5 6 0	...	2 13
12	Comrie - - -	20 11 10	10 5 11	26 0 0	0 5 0	10 10 1
13	Coupar-Angus - -	20 0 3	10 0 1½	20 0 3	...	10 0
14	Crieff - - -	31 11 10	15 15 11	32 0 0	...	15 15 1
15	Culross - - -	11 5 7	5 12 9½	15 0 0	0 4 0	5 16
16	Dull - - -	31 15 2	15 17 7	41 7 3	0 10 0	16 7
17	Dunbarney - -	8 1 0	4 0 6	10 0 0	0 2 0	4 2
18	Dunblane - - -	26 5 1	13 2 6½	33 0 5	0 7 0	13 9
19	Dunkeld - - -	8 16 11	4 8 5½	10 0 0	0 1 0	4 9
20	Dunkeld, Little -	22 13 0	11 6 6	40 7 5	0 18 0	12 4
21	Dunning - - -	16 12 6	8 6 3	17 0 0	...	8 6
22	Errol - - -	21 7 9	10 13 10½	24 19 6	0 4 0	10 17 1
23	Forgandenny - -	6 8 6	3 4 3	6 10 0	...	3 4
24	Forteviot - - -	4 19 8	2 9 10	5 0 0	...	2 9 1
25	Fortingall - -	22 16 8	11 8 4	30 4 0	0 7 0	11 15
26	Fossaway - -	14 7 4	7 3 8	14 8 0	...	7 3
27	Fowlis-Wester - -	13 8 2	6 14 1	14 17 8	0 1 0	6 15
28	Glendevon - -	1 6 2	0 13 1	1 7 0	...	0 13
29	Inchture - - -	5 19 6	2 19 9	6 0 9	...	2 19
30	Kenmore - - -	20 9 11	10 4 11½	22 7 1	0 2 0	10 6 1
31	Killin - - -	14 3 8	7 1 10	22 4 10	0 8 0	7 9 1
32	Kilmadock - -	31 13 7	15 16 9½	32 0 0	...	15 16
33	Kincardine - -	17 8 9	8 14 4½	18 0 0	0 1 0	8 15
34	Kinclaven - -	6 17 6	3 8 9	10 0 0	0 3 0	3 11
35	Kinfauns - - -	5 12 6	2 16 3	10 0 0	0 4 0	3 0

County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Kinnoul - - -	22	9	10	11	4	11	22	11	10	...			11	4	11
Longforgan - -	12	10	8	6	5	4	15	0	0	0	2	0	6	7	4
Madderty - -	4	19	0	2	9	6	5	0	0	...			2	9	6
Methven - - -	18	9	5	9	4	8½	28	0	0	0	10	0	9	14	8
Monivaird - -	7	2	2	3	11	1	9	11	10	0	2	0	3	13	1
Monzie - - -	10	10	2	5	5	1	11	11	1	0	1	0	5	6	1
Moulin - - -	16	16	2	8	8	1	25	2	5	0	8	0	8	16	1
Muckhart - -	5	6	9	2	13	4½	5	7	0	...			2	13	4
Muthill - - -	24	15	2	12	7	7	47	4	0	1	2	0	13	9	7
Perth - - -	130	12	0	65	6	0	168	6	5	1	18	0	67	4	0
Port-of-Monteith -	11	13	5	5	16	8½	15	15	0	0	4	0	6	0	8
Rattray - - -	14	9	8	7	4	10	17	2	0	0	3	0	7	7	10
Redgorton - -	14	11	4	7	5	8	17	12	7	0	3	0	7	8	8
Rhynd - - -	3	2	9	1	11	4½	3	3	6	...			1	11	4
Scone - - -	17	13	2	8	16	7	18	0	0	...			8	16	7
St Martins - -	8	1	9	4	0	10½	8	1	9	...			4	0	10
Tulliallan - -	22	9	3	11	4	7½	23	0	0	0	1	0	11	5	7
Weem - - -	7	8	4	3	14	2	7	13	6	...			3	14	2
Total - -	922	17	9	461	8	10½	1,198	19	2	13	14	0	475	2	3
RENFREW.															
Abbey - - -	198	12	11	99	6	5½	330	11	9	6	12	0	105	18	5
Cathcart - - -	16	10	3	8	5	1½	38	6	5	1	2	0	9	7	1
Eaglesham - -	18	19	4	9	9	8	20	5	6	0	1	0	9	10	8
Eastwood - - -	53	19	3	26	19	7½	86	2	3	1	12	0	28	11	7
Erskine - - -	10	19	10	5	9	11	17	16	6	0	7	0	5	16	11
Greenock - - -	250	1	9	125	0	10½	534	9	5½	14	4	0	139	4	10
Houstoun - -	21	5	7	10	12	9½	51	11	0	1	10	0	12	2	9
Inchinnan - -	5	2	4	2	11	2	5	18	0	0	1	0	2	12	2
Innerkip and Gourock	26	14	4	13	7	2	51	9	9	1	5	0	14	12	2
Kilbarchan - -	40	15	11	20	7	11½	64	2	0	1	3	0	21	10	11
Kilmalcolm - -	11	15	8	5	17	10	28	14	10	0	17	0	6	14	10
Lochwinnoch - -	36	16	10	18	8	5	40	3	0	0	3	0	18	11	5
Mearns - - -	23	4	9	11	12	4½	24	0	0	0	1	0	11	13	4
Neilston - - -	77	2	5	38	11	2½	92	12	0	0	15	0	39	6	2
Paisley - - -	218	5	11	109	2	11½	361	1	8	7	3	0	116	5	11
Port-Glasgow - -	47	8	10	23	14	5	96	17	8	2	9	0	26	3	5
Renfrew - - -	22	9	0	11	4	6	32	0	0	0	10	0	11	14	6
Total - -	1,080	4	11	540	2	5½	1,876	1	9½	39	15	0	579	17	1
ROSS & CROMARTY.															
Alness - - -	10	11	6	5	5	9	25	15	11	0	15	0	6	0	9
Applecross - -	23	16	10	11	18	5	135	0	0	5	11	0	17	9	5
Avoch - - -	14	11	7	7	5	9½	29	2	8	0	15	0	8	0	9
Barvas - - -	31	17	0	15	18	6	51	0	0	0	19	0	16	17	6
Contin - - -	14	15	0	7	7	6	31	7	9	0	17	0	8	4	6
Cromarty - - -	19	8	2	9	14	1	49	1	7½	1	10	0	11	4	1
Dingwall - - -	15	17	2	7	18	7	32	9	5	0	17	0	8	15	7
Edderton - - -	8	2	6	4	1	3	23	17	5	0	16	0	4	17	3
Fearn - - -	13	9	1	6	14	6½	28	4	1	0	15	0	7	9	6
Fodderty - - -	20	6	2	10	3	1	38	7	9	0	18	0	11	1	1
Gairloch - - -	40	13	4	20	6	8	86	1	1½	2	5	0	22	11	8
Glenshiel - - -	6	4	2	3	2	1	31	10	0	1	5	0	4	7	1
Killearnan - -	12	8	1	6	4	0½	44	10	4	1	12	0	7	16	0
Kilmuir-Easter - -	11	19	11	5	19	11½	27	7	7	0	15	0	6	14	11
Kiltearn - - -	11	19	4	5	19	8	32	6	3	1	0	0	6	19	8
Kincardine - -	17	11	4	8	15	8	42	10	0	1	5	0	10	0	8
Kintail - - -	9	14	8	4	17	4	57	12	0	2	8	0	7	5	4
Knockbain - -	20	0	9	10	0	4½	58	5	6	1	18	0	11	18	4

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Paym to Parish
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
19	Lochalsh	21 12 10	10 16 5	109 15 6	4 8 0	15 4
20	Lochbroom	39 19 10	19 19 11	100 0 0	3 0 0	22 19
21	Lochcarron	16 6 8	8 3 4	125 0 0	5 9 0	13 12
22	Lochs	30 8 10	15 4 5	31 8 10	0 1 0	15 5
23	Logie-Easter	8 3 10	4 1 11	16 1 3	0 8 0	4 9
24	Nigg	10 15 4	5 7 8	24 19 5	0 14 0	6 1
25	Resolis	12 2 0	6 1 0	32 7 4	1 0 0	7 1
26	Rosemarkie	12 19 7	6 9 9½	28 0 5	0 15 0	7 4
27	Rosskeen	26 7 0	13 3 6	62 16 9	1 16 0	14 19
28	Stornoway	50 3 11	25 1 11½	70 0 0	1 0 0	26 1
29	Tain	24 8 9	12 4 4½	39 9 5	0 15 0	12 19
30	Tarbat	13 15 9	6 17 10½	41 1 7	1 7 0	8 4
31	Uig	27 12 8	13 16 4	36 0 0	0 8 0	14 4
32	Urquhart	23 8 3	11 14 1½	58 0 11	1 15 0	13 9
33	Urray	21 4 4	10 12 2	23 6 4	0 2 0	10 14
	Total	642 16 2	321 8 1	1,622 17 2	48 19 0	370 6
	ROXBURGH.					
1	Ancrum	10 19 10	5 9 11	16 6 8	0 5 0	5 14
2	Bowden	6 13 10	3 6 11	10 0 0	0 3 0	3 9
3	Castleton	17 15 10	8 17 11	32 1 0	0 14 0	9 11
4	Cavers	14 4 10	7 2 5	22 12 11	0 8 0	7 10
5	Ednam	5 2 6	2 11 3	6 0 0	0 1 0	2 12
6	Hawick	47 18 6	23 19 3	75 17 3½	1 8 0	25 7
7	Hopekirk	6 9 4	3 4 8	8 11 0	0 2 0	3 6
8	Jedburgh	38 12 8	19 6 4	68 4 8	1 10 0	20 16
9	Kelso	38 17 0	19 8 6	65 0 4	1 6 0	20 14
10	Lilliesleaf	6 0 5	3 0 2½	10 1 5	0 4 0	3 4
11	Maxton	3 11 8	1 15 10	10 11 6	0 7 0	2 2
12	Melrose	40 5 2	20 2 7	51 16 11	0 12 0	20 14
13	Minto	3 11 1	1 15 6½	5 0 0	0 1 0	1 16
14	Roxburgh	7 12 11	3 16 5½	8 2 11	0 1 0	3 17
15	St Boswells	5 12 9	2 16 4½	5 13 0	...	2 16
16	Southdean	7 4 8	3 12 4	8 10 4	0 1 0	3 13
17	Sprouston	11 4 10	5 12 5	15 3 3	0 4 0	5 16
18	Yetholm	9 15 7	4 17 9½	26 7 0	0 17 0	5 14
	Total	281 13 5	140 16 8½	446 0 2½	8 4 0	149 0
	SELKIRK.					
1	Ettrick	4 7 6	2 3 9	12 0 0	0 8 0	2 11
2	Galashiels	16 4 4	8 2 2	44 1 10	1 8 0	9 10
3	Kirkhope	5 5 4	2 12 8	10 0 0	0 5 0	2 17
4	Selkirk	25 8 1	12 14 0½	37 6 10	0 12 0	13 6
5	Yarrow	5 10 4	2 15 2	10 10 0	0 5 0	3 0
	Total	56 15 7	28 7 9½	113 18 8	2 18 0	31 5
	STIRLING.					
1	Airth	12 1 10	6 0 11	20 0 0	0 8 0	6 8
2	Alva	16 3 2	8 1 7	28 5 5	0 12 0	8 13
3	Baldernock	7 6 9	3 13 4½	8 7 6	0 1 0	3 14
4	Balfron	15 7 9	7 13 10½	25 0 0	0 10 0	8 3
5	Bothkennar	5 19 4	2 19 8	10 0 0	0 4 0	3 3
6	Buchanan	6 5 8	3 2 10	14 11 8	0 8 0	3 10
7	Campsie	48 6 11	24 3 5½	48 18 0	0 1 0	24 4
8	Denny	35 16 11	17 18 5½	38 12 11	0 3 0	18 1
9	Drymen	12 4 7	6 2 3½	14 11 8	0 2 0	6 4
10	Dunipace	12 6 6	6 3 3	12 6 6	...	6 3
11	Falkirk	109 16 8	54 18 4	109 16 8	...	54 18

County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Fintry - - -	7	2	8	3	11	4	12	0	0	0	5	0	3	16	4
Gargunnock - -	6	9	7	3	4	9½	8	0	0	0	2	0	3	6	9
Kilsyth - - -	40	18	6	20	9	3	60	5	0	0	19	0	21	8	3
Kippen - - -	15	0	3	7	10	1½	15	1	3	...			7	10	1
Larbert - - -	30	19	3	15	9	7½	30	19	3	...			15	9	7
Lecropt - - -	4	0	1	2	0	0½	11	18	4	0	8	0	2	8	0
Muiravonside - -	16	19	8	8	9	10	20	12	6	0	4	0	8	13	10
Polmont - - -	27	1	4	13	10	8	42	14	5	0	16	0	14	6	8
St Ninians - -	76	2	6	38	1	3	83	2	6	0	7	0	38	8	3
Slamannan - -	7	12	11	3	16	5½	10	0	0	0	2	0	3	18	5
Stirling - - -	61	11	7	30	15	9½	79	15	6	0	18	0	31	13	9
Strathblane - -	7	4	4	3	12	2	15	0	0	0	8	0	4	0	2
Total - -	582	18	9	291	9	4½	719	19	1	6	18	0	298	6	11
SUTHERLAND.															
Assynt - - -	26	9	8	13	4	10	110	0	0	4	4	0	17	8	10
Clyne - - -	14	14	2	7	7	1	31	17	0	0	17	0	8	4	1
Creich - - -	21	10	4	10	15	2	35	1	0	0	14	0	11	9	2
Dornoch - - -	22	12	4	11	6	2	24	16	7	0	2	0	11	8	2
Duirness - - -	9	4	10	4	12	5	41	5	0	1	12	0	6	4	5
Eddrachillis - -	14	3	2	7	1	7	41	5	0	1	7	0	8	8	7
Farr - - -	18	9	6	9	4	9	47	0	0	1	9	0	10	13	9
Golspie - - -	10	2	4	5	1	2	16	14	11	0	7	0	5	8	2
Kildonan - - -	17	9	0	8	14	6	49	1	7	1	12	0	10	6	6
Lairg - - -	7	12	2	3	16	1	27	10	0	1	0	0	4	16	1
Loth - - -	5	14	8	2	17	4	15	0	0	0	9	0	3	6	4
Rogart - - -	12	10	2	6	5	1	21	9	11	0	9	0	6	14	1
Tongue - - -	17	0	2	8	10	1	55	0	6	1	18	0	10	8	1
Total - -	197	12	6	98	16	3	516	1	6	16	0	0	114	16	3
WIGTOWN.															
Inch - - -	23	16	3	11	18	1½	35	0	0	0	11	0	12	9	1
Kirkcolm - -	15	8	3	7	14	1½	25	0	0	0	10	0	8	4	1
Kirkinner - -	13	16	4	6	18	2	22	5	8	0	8	0	7	6	2
Kirkmaiden - -	16	12	7	8	6	3½	74	15	0	2	18	0	11	4	3
Kirkowan - -	11	17	2	5	18	7	40	0	0	1	8	0	7	6	7
Leswalt - - -	19	15	6	9	17	9	20	0	0	...			9	17	9
Luce (New) - -	5	8	8	2	14	4	14	10	0	0	9	0	3	3	4
Luce (Old) - -	19	15	3	9	17	7½	38	0	0	0	18	0	10	15	7
Mochrum - -	20	9	11	10	4	11½	40	0	0	1	0	0	11	4	11
Penninghame - -	28	13	9	14	6	10½	41	19	0	0	13	0	14	19	10
Portpatrick - -	17	0	6	8	10	3	65	6	6	2	8	0	10	18	3
Stoneykirk - -	23	18	5	11	19	2½	77	6	10	2	13	0	14	12	2
Stranraer - - -	24	3	9	12	1	10½	50	0	0	1	6	0	13	7	10
Whithorn - -	21	16	8	10	18	4	21	16	8	...			10	18	4
Wigtown - - -	19	16	11	9	18	5½	32	11	6	0	13	0	10	11	5
Total - -	282	9	11	141	4	11½	598	11	2	15	15	0	156	19	7

SUMMARY.—Twenty-seventh Distribution of Parliamentary Grant in Aid of Medical Relief.

No.	Counties.	No. of Parishes Participating.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payn omitting F tional part a Penny	
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.
1	Aberdeen -	72	1,370	17	10	685	8	11	1,813	13	10	22	2	0	707	9
2	Argyll - -	34	752	15	8	376	7	10	1,590	8	8	41	19	0	418	6
3	Ayr - -	40	1,169	7	3	584	13	7½	1,874	17	8	35	1	0	619	13
4	Banff - -	21	359	8	1	179	14	0½	568	13	5½	10	9	0	190	2
5	Berwick -	15	184	18	9	92	9	4½	381	19	7	9	16	0	102	5
6	Bute - -	4	101	8	6	50	14	3	141	14	7	2	1	0	52	15
7	Caithness -	10	294	12	1	147	6	0½	488	10	10½	9	14	0	156	19
8	Clackmannan -	5	142	3	2	71	1	7	166	12	8½	1	4	0	72	5
9	Dumbarton -	11	331	10	5	165	15	2½	511	5	1	9	0	0	174	15
10	Dumfries -	40	543	19	7	271	19	9½	915	16	10	18	10	0	290	9
11	Edinburgh -	29	1,639	0	11	819	10	5½	2,352	11	6	35	13	0	855	2
12	Elgin - -	16	246	7	5	123	3	8½	395	10	0	7	10	0	130	13
13	Fife - -	56	997	19	7	498	19	9½	1,271	14	4	13	13	0	512	11
14	Forfar - -	41	1,157	19	6	578	19	9	1,677	8	6½	25	17	0	604	15
15	Haddington -	18	235	5	7	117	12	9½	357	7	0½	6	2	0	123	14
16	Inverness -	31	778	5	3	389	2	7½	1,691	13	11¾	43	14	0	432	16
17	Kincardine -	18	253	5	1	126	12	6½	366	9	8	5	15	0	132	7
18	Kinross -	3	38	18	9	19	9	4½	39	11	0	...			19	9
19	Kirkcudbright	27	319	2	5	159	11	2½	728	17	10	20	10	0	180	0
20	Lanark - -	27	3,035	7	5	1,517	13	8½	6,783	7	5	187	9	0	1,705	2
21	Linlithgow -	13	201	11	1	100	15	6½	283	11	0½	4	2	0	104	17
22	Nairn - -	4	57	2	7	28	11	3½	89	0	6	1	12	0	30	3
23	Ork. & Shetland	17	283	12	1	141	16	0½	614	0	4	16	11	0	158	6
24	Peebles - -	7	59	12	11	29	16	5½	91	12	6	1	12	0	31	8
25	Perth - -	53	922	17	9	461	8	10½	1,198	19	2	13	14	0	475	2
26	Renfrew -	17	1,080	4	11	540	2	5½	1,876	1	9½	39	15	0	579	17
27	Ross & Cromarty	33	642	16	2	321	8	1	1,622	17	2	48	19	0	370	6
28	Roxburgh -	18	281	13	5	140	16	8½	446	0	2½	8	4	0	149	0
29	Selkirk - -	5	56	15	7	28	7	9½	113	18	8	2	18	0	31	5
30	Stirling - -	23	582	18	9	291	9	4½	719	19	1	6	18	0	298	6
31	Sutherland -	13	197	12	6	98	16	3	516	1	6	16	0	0	114	16
32	Wigtown -	15	282	9	11	141	4	11½	598	11	2	15	15	0	156	19
	Total -	736	18,602	0	11	9,301	0	5½	32,288	17	8	681	19	0	9,982	7

APPENDIX (B.)—No. 14.

STATEMENT showing the First Distribution of the Parliamentary Grant in aid of the Cost of Maintenance of Pauper Lunatics during the Year ended 14th May 1875.

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
	ABERDEEN.		£	s.	d.	£	s.	d.
1	Aberdeen	165	2,736	7	1	1,209	15	11
2	Aberdour	7	63	12	9	29	7	10
3	Aboyne	2	22	3	3	11	1	7
4	Alford	3	51	9	9	21	0	0
5	Auchindoir	1	25	10	0	10	8	0
6	Belhelvie	3	69	14	0	30	8	0
7	Bourtie	1	26	8	0	10	8	0
8	Cairney	3	34	18	0	14	15	10
9	Chapel-of Garioch	3	56	19	6	23	4	0
10	Clatt	2	36	10	0	15	14	0
11	Cluny	4	74	5	1	18	10	0
12	Coull	1	13	1	6	6	10	0
13	Crathie and Braemar	5	85	10	0	38	1	0
14	Crimond	3	60	18	7	24	9	6
15	Cruden	11	193	8	1	79	19	4
16	Culsamond	1	11	0	0	5	10	0
17	Daviot	3	31	4	7	14	16	0
18	Deer, New	9	129	8	3	55	10	9
19	Deer, Old	21	342	6	10	155	14	9
20	Drumblade	3	76	10	0	31	4	0
21	Drumoak	2	46	12	6	19	0	0
22	Dyce	2	44	2	1	18	0	0
23	Echt	2	51	0	0	20	16	0
24	Ellon	7	117	13	1	51	11	2
25	Fintray	2	44	10	0	19	18	0
26	Forgue	4	80	9	0	34	16	0
27	Foveran	3	59	7	0	22	16	0
28	Fraserburgh	12	248	14	7	109	15	3
29	Fyvie	8	146	13	3	64	15	6
30	Gartly	3	76	10	0	31	4	0
31	Glass	4	64	4	5	27	13	3
32	Glenbucket	2	19	10	0	9	15	0
33	Glenmuick	11	163	1	1	67	12	0
34	Huntly	9	176	14	1	69	0	10
35	Insch	2	42	2	11	16	16	0
36	Inverurie	4	71	14	0	27	16	0
37	Keig	3	71	14	0	24	8	0
38	Keithall and Kinkell	2	42	2	3	17	0	0
39	Kemnay	1	24	3	9	9	0	0
40	Kildrummy	2	45	12	0	18	8	0
41	Kincardine O'Neil	5	71	13	3	32	0	0
42	King-Edward	8	158	15	4	66	0	0
43	Kinnellar	1	16	5	8	7	16	2
44	Kinnethmont	3	46	14	5	20	19	10
45	Kintore	9	157	8	6	68	19	3
46	Leochel-Cushnie	3	47	16	1	23	18	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
47	Logie-Buchan	1	13	18	7	6	19	3
48	Logie-Coldstone	1	25	10	0	10	8	0
49	Longside	10	130	19	2	59	3	7
50	Lonmay	7	119	8	8	46	16	0
51	Lumphanan	2	33	6	11	14	6	0
52	Machar, New	5	69	19	2	32	0	9
53	Machar, Old	95	1,578	12	11	719	3	10
54	Meldrum	4	68	3	5	31	14	7
55	Methlic	4	87	11	5	37	6	2
56	Midmar	1	20	13	0	8	16	0
57	Monquhitter	5	68	3	5	31	19	8
58	Monymusk	4	71	18	0	26	1	7
59	Newhills	10	197	14	11	85	4	8
60	Oyne	4	102	0	0	41	12	0
61	Peterculter	2	26	19	5	11	0	0
62	Peterhead	29	552	19	6	228	15	4
63	Pitsligo	2	47	10	0	18	4	0
64	Premnay	2	51	0	0	20	16	0
65	Rathen	7	161	16	5	66	0	0
66	Rayne	2	41	3	10	16	16	0
67	Rhynie	3	61	16	11	26	4	5
68	Skene	6	124	17	10	50	8	8
69	Slains	4	48	17	2	21	10	5
70	Strathdon	1	9	15	0	4	0	0
71	Strichen	7	98	7	2	33	18	4
72	Tarland and Migvie	2	31	17	6	13	0	0
73	Tarves	5	65	13	0	27	6	9
74	Towie	1	16	18	0	8	9	0
75	Tullynessle	3	46	14	0	20	15	0
76	Turriff	13	239	1	5	101	12	7
77	Tyrie	10	166	19	6	72	8	8
78	Udny	7	134	0	5	56	6	2
	Total,	624	10,790	15	2	4,655	6	2
	ARGYLL.							
1	Ardchattan and Muckairn	10	165	18	0	73	18	0
2	Ardnamurchan	22	350	9	1	147	19	6
3	Campbeltown	21	329	14	8	143	7	5
4	Craignish	3	42	4	1	19	2	3
5	Dunoon and Kilmun	11	240	18	3	101	2	0
6	Gigha	1	24	15	7	10	8	0
7	Glassary	18	276	18	1	120	9	5
8	Inishail	2	11	8	6	5	12	0
9	Inveraray	7	150	19	5	61	13	6
10	Inverchaolain	1	24	14	0	10	8	0
11	Jura	2	39	0	0	17	11	0
12	Kilarrow	12	174	13	5	76	4	7
13	Kilbrandon	14	233	7	0	100	16	0
14	Kilcalmonell and Kilberry	10	197	1	8	84	8	0
15	Kilchoman	7	131	1	3	56	7	0
16	Kilchrennan and Dalavich	5	80	16	1	38	7	0
17	Kildalton	6	77	15	5	34	14	5
18	Kilfinan	5	79	6	9	35	13	9
19	Kilfinichen	17	218	6	6	89	7	6
20	Killean and Kilchenzie	5	69	0	5	29	11	10

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.	Amount from Grant paid to Parish.
			£ s. d.	£ s. d.
21	Kilmartin	4	91 15 0	38 0 0
22	Kilmodan	5	80 15 0	35 14 6
23	Kilmore and Kilbride	8	185 8 1	77 16 0
24	Kilninian and Kilmore	10	184 7 8	80 12 9
25	Kilninver and Kilmelfort	8	147 11 0	65 19 6
26	Knapdale, North	13	239 17 6	104 15 2
27	Knapdale, South	7	151 9 6	63 16 0
28	Lismore and Appin	22	292 15 11	125 17 0
29	Lochgoilhead	1	7 10 0	3 15 0
30	Morven	4	56 18 10	26 9 7
31	Saddell and Skipness	6	64 7 5	27 18 0
32	Southend	3	29 18 10	12 8 0
33	Strachur	1	12 12 9	6 6 4
34	Stralachlan	1	24 15 7	10 8 0
35	Torosay	6	61 2 3	27 8 7
36	Tyree	9	119 17 2	51 6 0
	Total	287	4,669 10 8	2,015 11 7
	AYR.			
1	Ardrossan	17	250 8 8	110 12 9
2	Auchinleck	6	63 16 3	26 12 0
3	Ayr	27	467 5 8	193 6 3
4	Ballantrae	5	59 12 0	27 8 2
5	Barr	1	9 0 0	4 10 0
6	Beith	18	252 12 10	118 10 4
7	Colmonell	5	119 4 8	48 4 0
8	Coylton	1	8 0 11	1 16 0
9	Craigie	5	65 14 2	30 1 8
10	Cumnock, New	6	118 14 10	49 12 0
11	Cumnock, Old	8	126 17 3	54 9 7
12	Dailly	8	113 12 0	53 17 4
13	Dalmellington	9	186 2 9	71 5 6
14	Dalry	13	233 3 4	87 15 9
15	Dundonald	24	353 5 2	155 13 9
16	Dunlop	1	25 0 0	10 8 0
17	Galston	10	178 9 5	80 1 10
18	Girvan	13	236 8 2	99 15 0
19	Irvine	17	259 4 0	119 5 6
20	Kilbirnie	10	122 5 6	58 16 8
21	Kilbride, West	2	25 0 0	10 8 0
22	Kilmarnock	43	646 8 2	290 9 4
23	Kilmaurs	3	66 17 11	29 2 10
24	Kilwinning	15	231 9 1	106 7 10
25	Kirkmichael	8	142 18 5	62 16 8
26	Kirkoswald	3	65 17 11	28 9 11
27	Largs	5	117 10 0	47 0 0
28	Loudoun	13	252 4 0	107 18 0
29	Mauchline	5	52 7 0	23 5 6
30	Maybole	12	217 7 1	92 5 0
31	Monkton	5	95 14 5	38 8 0
32	Muirkirk	4	78 11 7	32 19 9
33	Newton-upon-Ayr	13	128 4 10	59 10 10
34	Ochiltree	3	54 11 5	23 1 8
35	Riccarton	6	43 0 1	21 10 0
36	St. Quivox	26	467 8 8	189 2 0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.	Amount from Grant paid to Parish.
			£ s. d.	£ s. d.
37	Sorn	13	240 15 0	100 0 0
38	Stevenston	11	172 15 5	83 9 9
39	Stewarton	7	120 13 0	58 4 6
40	Straiton	6	134 18 10	56 12 4
41	Symington	1	25 5 0	10 8 0
42	Tarbolton	4	75 14 7	32 14 6
	Total	412	6,704 10 0	2,906 6 6
	BANFF.			
1	Aberlour	6	72 6 2	31 17 8
2	Alvah	3	78 0 0	27 8 9
3	Banff	13	296 13 4	123 0 0
4	Boharm	4	84 7 6	35 0 0
5	Botriphnie	1	25 0 0	10 8 0
6	Boyndie	3	75 0 0	31 4 0
7	Cabrach	2	51 0 0	20 16 0
8	Cullen	5	105 19 1	46 12 2
9	Deskford	4	36 12 9	17 15 8
10	Dordyce and Portsoy	17	333 18 7	136 9 3
11	Forglen	4	82 14 9	31 16 3
12	Gamrie—			
	Gamrie	3	56 5 0	23 8 0
	Macduff	8	166 2 9	66 4 0
13	Grange	4	75 12 6	31 4 0
14	Inveravon	9	135 0 0	57 10 6
15	Inverkeithny	3	24 19 11	10 15 5
16	Keith	11	166 1 8	70 7 0
17	Kirkmichael	5	90 6 9	40 19 4
18	Marnoch	8	199 19 6	86 11 8
19	Mortlach	11	123 4 0	54 16 4
20	Ordiquhill	2	31 9 7	14 4 0
21	Rathven	22	390 4 5	165 14 5
22	Rothiemay	4	78 9 4	33 19 8
23	St. Fergus	2	33 11 4	16 15 7
	Total	154	2.812 18 11	1,184 17 8
	BERWICK.			
1	Abbey St. Bathans	2	30 7 8	13 12 0
2	Ayton	2	51 6 8	19 16 0
3	Channelkirk	1	15 0 0	7 10 0
4	Chirnside	2	56 0 0	20 16 0
5	Coldingham	8	208 1 7	79 12 0
6	Coldstream	5	101 17 2	40 5 0
7	Dunse	10	207 7 5	80 14 0
8	Earlstoun	5	105 18 5	42 10 0
9	Eccles	3	84 0 0	31 4 0
10	Edrom	1	28 0 0	10 8 0
11	Fogo	1	32 0 0	10 8 0
12	Gordon	3	84 0 0	31 4 0
13	Greenlaw	5	94 4 7	27 19 0
14	Hutton	2	32 2 5	11 0 0
15	Ladykirk	1	17 1 6	8 10 9
16	Langton	4	76 16 0	31 4 0
17	Lauder	12	196 18 8	80 15 11

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
18	Longformacus . . .	1	28	0	0	10	8	0
19	Mordington . . .	1	22	1	7	8	0	0
20	Swinton	3	56	15	6	24	3	9
21	Whitsome	5	87	4	0	38	6	0
	Total . .	77	1,615	3	2	628	6	5
	BUTE.							
1	Cumbraes	2	40	19	2	17	4	0
2	Kilbride (Arran) . .	11	152	7	6	69	5	1
3	Kilmory	15	258	19	1	116	11	0
4	Kingarth	3	57	2	11	24	13	3
5	North Bute . . .	6	103	15	0	45	19	4
6	Rothesay	23	491	9	0	208	14	6
	Total . .	60	1,104	12	8	482	7	2
	CAITHNESS.							
1	Canisbay	6	92	11	0	39	19	6
2	Dunnet	3	44	5	7	19	0	9
3	Halkirk	7	130	8	6	53	0	10
4	Latheron	29	444	12	9	188	16	7
5	Olrig	4	108	0	0	41	12	0
6	Reay	9	123	1	3	51	7	9
7	Thurso	10	219	11	4	86	8	7
8	Watten	4	93	5	6	37	6	9
9	Wick	31	559	16	10	231	17	7
	Total . .	103	1,815	12	9	749	10	4
	CLACKMANNAN.							
1	Alloa	25	448	1	0	189	3	6
2	Clackmannan . . .	14	234	11	0	98	15	6
3	Dollar	6	126	1	9	50	12	4
4	Logie	6	143	0	0	58	10	0
5	Tillicoultry	6	141	1	7	57	10	9
	Total . .	57	1,092	15	4	454	12	1
	DUMBARTON.							
1	Arrochar	1	25	0	0	10	0	0
2	Bonhill	28	454	6	8	187	9	9
3	Cardross	10	181	9	9	81	1	6
4	Cumbernauld . . .	6	136	9	4	54	12	0
5	Dumbarton . . .	8	165	3	10	67	4	0
6	Kilpatrick, New . .	7	159	2	11	65	4	0
7	Kilpatrick, Old . . .	15	317	18	0	136	12	0
8	Kirkintilloch . . .	15	294	17	3	113	0	11
9	Luss	2	38	18	6	15	8	0
10	Roseneath	7	150	12	6	62	16	0
11	Row	19	349	9	7	146	4	0
	Total . .	118	2,273	8	4	939	12	2

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
	DUMFRIES.		£	s.	d.	£	s.	d.
1	Annan	26	443	6	2	213	4	0
2	Applegarth	2	23	7	0	11	0	0
3	Caerlaverock	1	22	0	0	10	8	0
4	Canonbie	4	77	5	4	36	14	4
5	Closeburn	2	27	10	0	12	4	0
6	Cummertrees	3	24	16	5	11	7	8
7	Dalton	1	22	0	0	10	8	0
8	Dornock	4	46	17	6	22	15	6
9	Dryfesdale	8	143	14	0	65	19	0
10	Dumfries	40	698	1	7	320	6	2
11	Dunscore	5	73	7	6	35	6	3
12	Durrisdeer	3	48	10	0	20	16	4
13	Glencairn	4	73	14	11	34	4	0
14	Graitny	4	44	0	0	20	8	0
15	Half-Morton	1	22	10	0	10	8	0
16	Hoddam	3	66	0	0	31	4	0
17	Holywood	1	21	3	1	10	0	0
18	Hutton	1	22	0	0	10	8	0
19	Johnstone	3	32	0	0	14	17	0
20	Keir	2	36	10	1	17	13	0
21	Kirkmahoe	3	60	0	0	28	16	0
22	Kirkmichael	4	89	3	10	38	11	0
23	Kirkpatrick-Fleming	2	38	4	0	18	14	0
24	Langholm	7	139	16	0	69	18	0
25	Lochmaben	5	96	5	11	45	15	6
26	Middlebie	1	0	8	6	0	4	0
27	Moffat	8	146	18	3	68	13	5
28	Morton	8	119	8	8	56	19	9
29	Penpont	1	22	0	0	10	8	0
30	Ruthwell	2	44	0	0	20	16	0
31	St Mungo	1	17	5	7	8	12	9
32	Sanquhar	6	132	0	0	59	14	0
33	Tinwald	2	38	16	6	17	8	0
34	Torthorwald	2	39	2	10	18	14	0
35	Tynron	1	22	0	0	10	8	0
36	Westerkirk	3	66	0	0	31	4	0
	Total	174	3,040	3	8	1,424	7	8
	EDINBURGH.							
1	Borthwick	4	85	12	6	30	16	0
2	Calder, Mid	4	65	12	6	29	10	7
3	Calder, West	11	254	14	8	90	4	0
4	Cockpen	12	206	18	10	74	6	0
5	Colinton	7	161	18	11	58	3	5
6	Corstorphine	2	33	7	3	12	12	0
7	Cramond	4	112	0	0	41	12	0
8	Cranston	3	56	2	0	19	8	0
9	Crichton	3	69	7	6	27	5	0
10	Currie	4	109	18	1	40	4	0
11	Dalkeith	14	291	7	6	105	11	6
12	Duddingston	16	251	10	10	90	15	11
13	Edinburgh	282	5,055	3	8	2,058	2	11
14	Fala	1	28	0	0	10	8	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
15	Glencross	1	21	10	0	7	16	0
16	Inveresk	29	612	7	9	241	11	11
17	Kirknewton	6	145	10	2	53	8	0
18	Lasswade	13	230	5	10	85	5	11
19	Leith, North	27	643	3	4	255	13	6
20	Leith, South	82	1,490	10	2	618	2	2
21	Liberton	14	276	12	2	105	14	7
22	Newbattle	5	106	9	0	40	10	9
23	Newton	6	98	6	4	40	13	0
24	Penicuik	12	247	19	0	85	14	0
25	Ratho	9	237	13	1	91	18	6
26	St Cuthberts & Canongate Combination	308	5,995	5	6	2,366	16	7
27	Stow	7	123	19	8	50	4	4
28	Temple	2	55	16	11	20	8	0
	Total	888	17,067	3	2	6,752	16	7
	ELGIN OR MORAY.							
1	Alves	3	17	4	7	8	7	0
2	Bellie	3	75	0	0	31	4	0
3	Cromdale	6	101	10	11	46	19	4
4	Dallas	1	25	0	0	10	8	0
5	Drainy	7	75	8	2	37	14	0
6	Duffus	5	88	3	5	36	0	11
7	Dyke and Moy	2	37	3	6	16	8	9
8	Edinkillie	4	62	4	0	26	18	0
9	Elgin	33	540	15	4	236	7	5
10	Forres	16	248	4	11	106	4	2
11	Kinloss	3	44	17	0	18	4	0
12	Knockando	1	8	7	6	4	3	9
13	New Spynie	5	107	6	3	43	11	3
14	Rafford	2	31	0	0	15	10	0
15	Rothes	3	51	3	1	21	1	9
16	St Andrews-Lhanbride	2	28	16	0	12	6	0
17	Speymouth	5	62	15	7	28	6	4
18	Urquhart	11	139	8	3	61	19	0
	Total	112	1,747	8	6	761	13	8
	FIFE.							
1	Abbotshall	17	348	3	2	144	4	0
2	Abdie	2	29	13	5	14	16	8
3	Aberdour	1	12	11	1	6	5	6
4	Anstruther-Easter	1	26	0	0	10	8	0
5	Arngask	1	13	6	0	4	18	0
6	Auchterderran	6	118	5	6	49	0	6
7	Auchtermuchty	10	179	2	0	76	3	0
8	Auchtertool	1	2	19	6	1	0	0
9	Ballingry	4	61	15	0	25	10	6
10	Balmerino	2	41	12	0	18	4	0
11	Beath	3	39	16	6	16	5	0
12	Burntisland	8	195	4	9	79	8	0
13	Cameron	4	69	19	8	27	15	8
14	Carnbee	3	78	0	0	31	4	0

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			£	s.	d.	£	s.	d.
15	Carnock	11	243	2	0	96	4	0
16	Ceres	7	167	17	2	70	13	6
17	Collessie	5	74	3	0	33	2	3
18	Crail	7	134	19	0	56	12	6
19	Cults	1	26	0	0	10	8	0
20	Cupar	15	229	17	4	84	5	6
21	Dairsie	3	52	18	1	21	0	0
22	Dalgety	2	42	5	0	18	10	6
23	Dunbog	1	26	0	0	10	8	0
24	Dunfermline	46	911	17	0	381	13	6
25	Dysart	24	419	18	5	174	1	0
26	Elie	4	86	5	8	33	12	0
27	Falkland	10	207	9	11	85	18	11
28	Ferry-Port-on-Craig	5	97	4	4	43	2	0
29	Forgan	3	53	8	6	23	16	8
30	Inverkeithing	9	159	14	0	64	2	0
31	Kemback	1	19	10	0	9	15	0
32	Kennoway	3	38	2	0	3	16	0
33	Kettle	5	80	13	11	38	12	10
34	Kilconquhar	2	45	4	6	19	19	3
35	Kilmany	1	26	0	0	10	8	0
36	Kilrenny	4	84	3	3	36	12	0
37	Kinghorn	5	75	1	1	29	8	0
38	Kinglassie	5	102	3	5	44	15	0
39	Kirkcaldy	16	254	17	7	109	4	1
40	Largo	8	183	8	2	75	2	1
41	Leslie	7	140	13	8	56	13	0
42	Leuchars	1	26	0	0	10	8	0
43	Markinch	7	162	0	0	64	16	0
44	Monimail	5	82	9	4	32	8	2
45	Newburgh	9	173	12	3	65	11	0
46	Pittenweem	1	26	0	0	10	8	0
47	St Andrews	11	197	10	2	87	18	7
48	St Leonards	1	13	6	4	5	14	8
49	St Monance	1	26	0	0	10	8	0
50	Saline	2	42	5	7	16	16	0
51	Scoonie	6	141	0	0	56	8	0
52	Strathmiglo	4	71	10	10	28	4	0
53	Torryburn	1	26	0	0	10	8	0
54	Wemyss	14	230	9	5	93	7	8
	Total	336	6,417	9	6	2,639	14	6
	FORFAR.							
1	Aberlemno	9	139	8	8	64	4	10
2	Airlie	4	46	17	9	21	5	1
3	Arbirlot	3	72	18	6	30	8	0
4	Arbroath	31	658	18	11	282	14	10
5	Auchterhouse	1	25	7	0	10	8	0
6	Barry	8	150	16	1	63	10	0
7	Brechin	18	330	12	3	117	6	0
8	Caraldstone	1	24	10	0	10	8	0
9	Carmylie	1	24	10	0	10	8	0
10	Cortachy	2	34	18	0	15	12	0
11	Craig	7	126	18	1	57	16	6
12	Dun	2	28	6	10	13	0	9

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			£	s.	d.	£	s.	d.
13	Dundee	263	4,633	6	10	2,027	0	3
14	Dunnichen	6	118	4	7	50	4	0
15	Edzell	4	71	16	5	30	18	0
16	Essie and Nevy	2	42	17	6	17	17	3
17	Farnell	1	20	15	6	7	8	0
18	Forfar	33	646	8	3	278	2	3
19	Glammis	6	122	17	0	52	7	0
20	Glenisla	1	7	19	6	3	18	0
21	Guthrie	2	34	19	7	15	12	9
22	Inverarity	4	85	5	9	37	9	0
23	Inverkeillor	9	162	14	5	69	12	0
24	Kettins	2	50	8	4	20	16	0
25	Kinnell	1	24	10	0	10	8	0
26	Kinnettles	2	32	10	2	14	6	0
27	Kirkden	3	51	10	6	21	16	0
28	Kirriemuir	30	567	17	5	244	6	9
29	Liff and Benvie	90	1,526	5	8	716	8	3
30	Lintrathen	2	27	9	9	13	9	10
31	Lochlee	1	9	5	3	4	2	0
32	Logie-Pert	7	147	17	6	65	15	6
33	Lunan	1	24	10	0	10	8	0
34	Mains and Strathmartin	6	111	19	10	48	15	8
35	Marytoun	1	9	2	6	3	8	0
36	Monifieth	10	181	12	2	77	2	0
37	Monikie	1	25	7	0	10	8	0
38	Montrose	56	959	8	6	430	0	4
39	Murroes	3	61	7	0	28	11	0
40	Newtyle	2	49	17	0	20	16	0
41	Oathlaw	1	24	10	0	10	8	0
42	Panbride	5	108	8	0	46	16	0
43	Rescobie	3	33	5	6	11	15	0
44	Ruthven	1	24	10	0	10	8	0
45	St Vigeans	37	723	2	11	309	18	6
46	Strickathrow	4	69	5	6	29	8	0
47	Tannadice	3	64	0	10	27	17	0
48	Tealing	1	24	10	0	10	8	0
	Total	691	12,543	18	9	5,485	6	4
	HADDINGTON.							
1	Aberlady	1	5	4	9	2	4	0
2	Athelstaneford	2	38	0	0	16	18	0
3	Bolton	1	25	0	0	10	8	0
4	Dirleton	5	119	4	7	48	4	0
5	Dunbar	15	328	12	6	129	17	11
6	Gladsmuir	5	109	8	10	47	1	9
7	Haddington	14	289	16	3	123	10	9
8	Humbie	3	54	15	0	20	3	0
9	Innerwick	3	10	4	0	3	12	0
10	North Berwick	5	97	2	0	42	5	0
11	Oldhamstocks	1	13	0	0	6	10	0
12	Pencaitland	2	45	3	10	18	4	0
13	Prestonkirk	10	213	13	2	90	8	2
14	Prestonpans	7	147	1	3	62	16	7
15	Stenton	4	66	2	11	32	11	5
16	Tranent	17	360	7	10	150	1	5

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			£ s. d.	£ s. d.
17	Whitekirk	8	92 15 6	41 10 1
18	Whittingham	2	20 8 7	8 19 0
19	Yester	2	48 7 3	18 4 0
	Total	107	2,084 8 3	873 9 1
	INVERNESS.			
1	Abernethy	3	49 13 10	22 11 10
2	Alvie	5	66 10 0	26 0 3
3	Ardersier	3	51 4 1	21 11 9
4	Barra	4	59 12 4	26 4 0
5	Boleskine and Abertarff	9	170 10 8	68 5 2
6	Croy	5	82 19 9	33 19 1
7	Daviot	5	104 12 0	40 3 6
8	Dores	3	32 10 0	16 5 0
9	Duirnish	10	185 4 2	62 11 1
10	Duthil	8	127 8 4	54 14 11
11	Glenelg	6	121 18 0	51 2 11
12	Harris	4	58 8 0	25 12 0
13	Inverness	76	1,693 4 7	646 3 7
14	Kilmallie	18	334 6 8	144 10 8
15	Kilmonivaig	4	44 7 1	16 8 0
16	Kilmorack	5	65 3 0	27 15 9
17	Kilmuir (Skye)	9	119 0 0	48 6 4
18	Kiltarlity	6	132 19 6	50 9 0
19	Kingussie	4	88 7 0	34 11 0
20	Kirkhill	6	147 8 2	55 14 1
21	Laggan	3	84 0 0	31 4 0
22	Moy	2	56 0 0	20 16 0
23	Petty	2	36 12 3	13 12 0
24	Portree	11	191 8 5	74 5 1
25	Sleat	4	67 16 0	19 19 6
26	Small Isles	1	5 12 8	2 16 4
27	Snizort	11	242 19 3	92 13 7
28	Strath	2	56 0 0	20 16 0
29	Uist, North	11	139 4 2	56 14 6
30	Uist, South	10	156 3 4	63 16 2
31	Urquhart	12	149 9 5	71 8 0
	Total	262	4,920 17 8	1,941 1 1
	KINCARDINE.			
1	Arbuthnot	2	28 16 0	11 6 0
2	Banchory-Devenick	10	200 12 7	84 11 4
3	Banchory-Ternan	7	131 6 3	51 9 11
4	Benholm	5	74 4 5	31 14 0
5	Bervie	2	39 9 2	15 4 0
6	Dunottar	3	60 0 10	26 18 4
7	Durris	3	60 0 10	26 18 4
8	Fettercairn	4	97 4 0	35 16 0
9	Fetteresso	15	266 17 3	116 16 0
10	Fordoun	2	15 4 7	7 12 3
11	Garvock	1	20 16 4	10 8 0
12	Glenbervie	1	15 7 6	7 13 9
13	Kinneff	3	22 1 7	11 0 9

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			£	s.	d.	£	s.	d.
14	Laurencekirk	8	140	8	8	63	2	3
15	Maryculter	1	16	10	5	8	5	2
16	Marykirk	11	107	11	5	49	6	9
17	Nigg	5	56	7	1	23	18	0
18	St Cyrus	8	133	5	8	59	1	3
19	Strachan	4	84	6	8	35	19	4
	Total	95	1,570	11	3	677	1	5
	KINROSS.							
1	Cleish	1	19	0	0	9	10	0
2	Kinross	11	230	7	0	96	19	6
3	Orwell	10	176	18	10	77	10	4
4	Portmoak	4	77	16	7	32	18	8
	Total	26	498	2	5	216	18	6
	KIRKCUDBRIGHT.							
1	Balmaclellan	3	16	17	7	7	16	0
2	Balmaghie	2	19	19	11	9	19	11
3	Buittle	6	78	1	11	34	6	0
4	Carsphairn	3	15	9	11	7	0	0
5	Colvend	1	1	13	10	0	16	0
6	Dalry	4	81	13	1	38	8	0
7	Girthon	4	73	19	0	33	19	6
8	Kells	3	23	10	1	11	8	0
9	Kelton	9	167	18	5	77	9	9
10	Kirkbean	1	22	0	0	10	8	0
11	Kirkcudbright	11	209	14	10	99	16	0
12	Kirkgunzeon	2	31	12	11	14	11	11
13	Kirkmabreck	4	74	18	11	36	2	11
14	Kirkpatrick-Durham	5	98	8	0	46	16	0
15	Kirkpatrick-Irongray	2	31	3	6	14	19	9
16	Minigaff	5	98	13	0	46	18	6
17	New Abbey	2	44	0	0	20	12	0
18	Rerrick	7	79	10	8	38	6	9
19	Terregles	2	36	6	8	17	0	0
20	Tongland	4	74	17	1	30	19	6
21	Troqueer	17	299	13	3	135	4	1
22	Twynholm	5	90	9	4	42	11	11
23	Urr	4	71	9	4	34	10	8
	Total	106	1,742	1	3	810	1	2
	LANARK.							
1	Avondale	15	432	0	11	134	8	0
2	Barony	408	7,170	15	1	2,933	5	6
3	Biggar	2	59	11	5	17	16	0
4	Blantyre	9	138	7	5	53	14	0
5	Bothwell	23	587	6	1	174	4	6
6	Cadder	13	371	18	1	121	19	0
7	Cambuslang	8	184	11	8	69	19	6
8	Cambusnethan	13	404	6	1	121	4	0
9	Carluke	8	176	3	2	56	7	1

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10	Carmichael	1	35	16	1	10	8	0
11	Carmunnock	1	12	3	0	4	12	0
12	Carnwath	4	106	15	0	36	1	6
13	Carstairs	1	19	9	4	5	4	0
14	Crawford	3	79	9	3	20	16	0
15	Crawfordjohn	4	69	16	10	26	5	9
16	Culter	2	41	12	0	17	11	0
17	Dalserf	5	99	7	0	26	0	0
18	Dalziel	3	75	4	4	26	19	10
19	Douglas	3	60	9	2	22	16	1
20	Glasgow	484	8,780	16	0	3,600	14	10
21	Glassford	5	53	4	6	26	12	3
22	Govan Combination	250	3,297	1	9	1,605	2	0
23	Hamilton	40	508	4	5	195	5	6
24	Kilbride, East	5	150	2	10	49	8	0
25	Lanark	11	299	6	7	104	16	0
26	Lesmahagow	15	414	6	4	144	0	0
27	Monkland, New	55	1,147	2	6	408	5	6
28	Monkland, Old	48	1,169	19	9	355	5	0
29	Rutherglen	25	675	10	7	202	9	4
30	Shotts	13	308	12	5	99	4	3
31	Stonehouse	5	92	10	4	39	19	0
32	Symington	1	20	7	6	6	0	0
33	Walston	1	35	16	10	10	8	0
34	Wiston and Roberton	1	29	3	5	8	10	8
	Total	1,485	27,107	7	8	10,735	12	1
	LINLITHGOW.							
1	Abercorn	2	47	6	10	20	16	0
2	Bathgate	7	102	17	8	44	4	0
3	Borrowstounness	11	154	6	10	67	13	1
4	Carriden	6	107	13	9	50	12	2
5	Dalmeny	3	65	14	3	26	8	0
6	Ecclesmachen	1	26	0	0	10	8	0
7	Kirkliston	10	185	13	9	78	8	0
8	Linlithgow	15	275	4	9	117	16	0
9	Livingstone	5	116	12	3	41	12	0
10	Queensferry	4	21	5	6	8	19	9
11	Torphichen	1	15	5	8	6	0	0
12	Uphall	2	20	10	11	8	16	0
13	Whitburn	11	213	10	6	89	18	0
	Total	78	1,352	2	8	571	11	0
	NAIRN.							
1	Ardclach	3	84	0	0	31	4	0
2	Auldearn	3	55	4	8	24	13	5
3	Cawdor	5	54	8	0	21	1	0
4	Nairn	10	156	0	11	67	11	10
	Total	21	349	13	7	144	10	3

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	ORKNEY & SHETLAND.							
	ORKNEY.							
1	Birsay and Harray	5	68	0	0	27	16	0
2	Cross and Burness	2	35	17	11	14	3	6
3	Eday	1	10	0	0	5	0	0
4	Evie and Rendal	5	32	8	7	16	4	2
5	Firth	1	9	16	1	4	18	0
6	Holm	2	49	0	0	20	16	0
7	Kirkwall	12	229	13	0	90	14	9
8	Lady	1	7	7	9	3	13	11
9	Ronaldshay, South	3	45	14	4	19	16	6
10	Rousay and Egilshay	2	30	6	3	12	1	1
11	St Andrews—							
	St Andrews	1	27	0	0	10	8	0
	Deerness	1	27	0	0	10	8	0
12	Sandwick	1	6	0	0	3	0	0
13	Stennis	1	12	9	0	4	16	0
14	Stromness	8	98	3	3	42	3	4
15	Stronsay	3	81	0	0	31	4	0
	Total	49	769	16	2	317	3	3
	SHETLAND.							
16	Bressay	2	34	3	10	12	12	0
17	Delting	5	63	17	5	28	16	8
18	Dunrossness	7	75	0	7	33	0	8
19	Lerwick	9	198	7	5	77	0	3
20	Nesting—							
	Lunasting	1	27	0	0	10	8	0
	Whalsay	2	10	12	7	5	6	3
21	North Mavine	4	39	9	6	18	8	3
22	Sandsting	4	37	5	2	15	10	7
23	Tingwall	6	127	3	3	49	3	5
24	Unst	10	123	6	7	31	11	5
25	Walls	4	46	5	5	20	0	9
26	Yell	4	72	12	4	28	8	0
	Total	58	855	4	1	330	6	3
	Orkney & Shetland together	107	1625	0	3	647	9	6
	PEEBLES.							
1	Broughton	3	53	4	9	23	8	0
2	Eddlestone	5	118	18	9	41	16	0
3	Innerleithen	7	126	9	2	54	13	1
4	Linton, West	3	89	5	9	29	0	0
5	Manor	1	30	0	0	10	8	0
6	Newlands	5	94	13	7	33	17	0
7	Peebles	9	227	15	1	86	5	1
	Total	33	740	7	1	279	7	2
	PERTH.							
1	Abernethy	1	19	11	2	9	15	7
2	Alyth	9	168	16	0	72	17	0
3	Auchterarder	10	206	4	1	64	17	0

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4	Auchtergaven	11	182	19	9	75	8	0
5	Balquhidder	1	10	8	0	5	4	0
6	Blackford	9	186	13	2	80	3	1
7	Blair-Athol	14	201	14	8	86	10	10
8	Blairgowrie	6	131	18	8	57	1	8
9	Callander	5	115	10	9	49	4	0
10	Caputh	5	84	11	6	36	3	10
11	Cargill	3	60	5	4	24	16	0
12	Clunie	1	15	6	8	6	0	0
13	Comrie	6	125	6	4	51	17	2
14	Coupar-Angus	5	96	1	6	37	3	5
15	Crieff	13	176	18	9	69	12	0
16	Culross	2	27	12	4	11	4	0
17	Dowally	1	7	16	0	3	18	0
18	Dron	1	9	15	0	4	17	6
19	Dull	8	170	12	11	66	14	0
20	Dunblane	9	104	18	4	43	16	0
21	Dunkeld	2	26	0	0	10	8	0
22	Dunkeld, Little	10	138	14	4	62	19	11
23	Dunning	6	94	17	11	42	14	11
24	Errol	12	222	3	10	93	15	11
25	Forgandenny	1	20	5	0	10	2	6
26	Forteviot	1	25	10	0	10	8	0
27	Fortingall	11	181	7	0	79	15	0
28	Fossaway	4	70	8	8	30	17	8
29	Fowlis-Easter	2	39	11	8	17	12	6
30	Fowlis-Wester	15	250	16	10	109	18	2
31	Gask	2	15	6	8	2	18	4
32	Inchture	4	87	19	9	39	5	10
33	Kenmore	12	198	18	0	91	4	4
34	Killin	6	71	16	10	30	15	0
35	Kilmadock	5	82	6	4	36	19	4
36	Kilspindie	1	25	13	6	10	8	0
37	Kincardine	7	111	6	2	50	19	1
38	Kinclaven	2	29	0	8	14	7	3
39	Kinfauns	3	70	0	0	30	11	0
40	Kinnaird	1	25	10	0	10	8	0
41	Kinnoul	12	210	18	2	91	13	1
42	Kirkmichael	4	58	16	8	28	4	10
43	Logierait	14	274	13	3	110	14	2
44	Longforgan	5	72	17	4	34	1	8
45	Madderty	2	32	0	0	12	16	0
46	Meigle	1	25	4	10	10	8	0
47	Methven	7	112	4	5	51	2	1
48	Monivaird	1	25	5	0	10	8	0
49	Monzie	2	35	16	5	15	11	0
50	Moulin	3	57	10	0	22	0	0
51	Muthil	9	131	5	8	50	18	0
52	Perth	71	1,179	4	7	516	14	4
53	Port-of-Monteith	5	83	4	0	34	13	7
54	Rattray	5	65	4	2	30	10	0
55	Redgorton	8	136	0	0	58	3	3
56	Rhynd	1	12	13	0	6	6	6
57	Scone	10	218	0	5	92	6	1
58	St Madoes	1	25	10	0	10	8	0
59	Tibbermuir	2	38	9	7	17	0	6
60	Trinity-Gask	4	72	19	11	31	5	11

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
61	Tulliallan	12	236	13	2	98	11	8
62	Weem	3	63	4	9	27	6	0
	Total	409	7,058	9	0	3,004	14	6
	RENFREW.							
1	Abbey	84	1,386	8	6	624	17	6
2	Cathcart	14	256	7	5	98	9	6
3	Eaglesham	4	110	14	8	41	12	0
4	Eastwood	21	329	12	10	127	14	0
5	Greenock	87	1,529	12	7	679	6	6
6	Houston	1	24	7	3	10	8	0
7	Inchinnan	3	87	5	6	31	4	0
8	Innerkip—							
	Innerkip	1	29	19	9	10	8	0
	Gourock	2	53	7	6	18	8	0
9	Kilbarchan	5	79	9	4	31	3	6
10	Kilmalcolm	2	39	2	0	19	9	0
11	Lochwinnoch	11	227	19	4	87	8	0
12	Mearns	7	123	11	2	47	1	0
13	Neilston	23	467	8	5	171	7	11
14	Paisley	50	759	8	2	344	11	11
15	Port-Glasgow	28	491	1	4	189	19	0
16	Renfrew	11	179	4	9	59	8	0
	Total	354	6,175	0	6	2,592	15	10
	ROSS & CROMARTY.							
1	Alness	9	157	12	2	59	19	3
2	Applecross	15	249	15	10	98	2	0
3	Avoch	4	91	14	10	35	6	0
4	Barvas	5	77	3	8	27	10	0
5	Contin	8	165	18	4	62	1	1
6	Cromarty	10	196	0	0	80	0	0
7	Dingwall	8	172	14	6	66	8	2
8	Elderton	2	41	0	0	16	18	0
9	Fearn	4	83	16	3	33	10	4
10	Fodderty	11	220	15	8	85	6	2
11	Gairloch	17	263	8	9	110	0	0
12	Glenshiel	4	27	14	2	12	13	5
13	Killearnan	5	89	5	3	36	0	3
14	Kilmuir-Easter	3	53	19	3	23	7	7
15	Kiltearn	8	139	15	3	54	15	5
16	Kincardine	5	129	10	3	47	16	0
17	Kintail	8	109	13	7	42	9	4
18	Knockbain	8	152	13	3	61	9	9
19	Lochalsh	10	209	19	6	85	13	6
20	Lochbroom	15	288	19	3	119	10	4
21	Lochcarron	6	87	6	6	32	9	0
22	Lochs	5	80	16	3	33	18	4
23	Logie-Easter	2	56	0	0	20	16	0
24	Nigg	1	28	0	0	10	8	0
25	Resolis	5	90	9	1	36	11	1
26	Rosemarkie	5	100	14	3	42	6	6
27	Rosskeen	22	409	12	0	170	7	11
28	Stornoway	8	107	19	4	43	4	8

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
29	Tain	3	64	1	3	24	16	0
30	Tarbat	5	99	14	1	38	5	2
31	Uig	5	96	7	8	35	16	0
32	Urquhart	15	252	19	10	98	6	2
33	Urray	10	187	19	7	75	19	0
	Total	251	4,583	9	7	1,822	0	5
	ROXBURGH.							
1	Ancrum	4	105	1	4	41	12	0
2	Ashkirk	1	13	0	10	4	16	0
3	Bedrule	1	28	0	0	10	8	0
4	Bowden	3	32	3	5	15	13	5
5	Castleton	4	55	7	1	22	16	6
6	Cavers	3	84	0	0	31	4	0
7	Eckford	1	28	0	0	10	8	0
8	Ednam	3	73	8	11	29	9	4
9	Hawick	21	439	6	9	169	1	2
10	Hownam	1	14	18	4	6	4	2
11	Jedburgh	12	390	15	6	152	10	5
12	Kelso	15	336	11	10	136	9	10
13	Kirkton	1	6	18	0	2	8	0
14	Lilliesleaf	1	5	4	10	1	16	0
15	Linton	1	21	3	7	10	8	0
16	Mackerston	1	20	0	0	9	19	4
17	Melrose	23	458	11	7	169	6	6
18	Minto	3	41	12	0	20	16	0
19	Morebattle	2	42	7	5	17	11	8
20	Oxnam	2	44	15	7	18	15	9
21	Roberton	3	84	0	0	31	4	0
22	Roxburgh	2	56	0	0	20	16	0
23	Smailholm	1	6	12	4	2	4	0
24	Southdean	2	41	0	0	15	12	0
25	Sprouston	7	157	15	2	60	18	7
26	Wilton	7	112	18	2	43	8	0
27	Yetholm	2	56	0	0	20	16	0
	Total	127	2,755	12	8	1,076	12	8
	SELKIRK.							
1	Ettrick	2	25	7	10	12	13	11
2	Galashiels	11	194	16	1	74	19	1
3	Kirkhope	3	84	0	0	31	4	0
4	Selkirk	3	84	0	0	31	4	0
5	Yarrow	2	45	6	8	19	1	4
	Total	21	433	10	7	169	2	4
	STIRLING.							
1	Airth	3	42	8	10	17	14	0
2	Alva	9	217	5	2	87	11	1
3	Balfron	3	42	19	6	19	2	0
4	Bothkennar	2	38	0	5	16	7	2
5	Buchanan	2	39	5	5	18	11	7

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
6	Campsie	20	422	18	2	168	14	10
7	Denny	10	163	14	1	71	16	0
8	Drymen	1	26	0	0	10	8	0
9	Dunipace	3	52	0	0	20	16	0
10	Falkirk	36	646	14	5	261	2	0
11	Gargunnock	2	46	8	9	17	16	0
12	Kilearn	1	26	0	0	10	8	0
13	Kilsyth	18	346	18	3	123	7	1
14	Kippen	8	155	18	8	68	10	10
15	Larbert	20	323	6	8	139	2	1
16	Lecropt	1	16	18	0	8	9	0
17	Muiravonside	3	63	5	0	25	8	0
18	Polmont	11	185	12	2	76	15	0
19	St Ninians	20	318	1	9	126	8	11
20	Slamannan	5	82	17	6	38	16	9
21	Stirling	29	573	17	4	223	0	3
22	Strathblane	3	67	4	0	25	14	3
	Total	210	3,897	14	1	1,575	18	10
	SUTHERLAND.							
1	Assynt	3	22	7	6	11	3	9
2	Clyne	5	118	1	4	43	12	0
3	Creich	6	122	12	5	47	16	0
4	Dornoch	6	134	8	5	50	7	0
5	Duirness	3	35	6	4	17	13	2
6	Farr	4	69	14	5	28	11	4
7	Golspie	3	63	18	0	22	15	0
8	Kildonan	4	68	5	6	27	6	7
9	Lairg	4	73	3	9	27	0	0
10	Loth	6	134	18	2	41	15	4
11	Rogart	1	28	0	0	10	8	0
12	Tongue	4	72	6	0	26	4	8
	Total	49	943	1	10	354	12	10
	WIGTOWN.							
1	Glasserton	4	66	16	11	31	12	0
2	Inch	5	99	7	11	47	9	2
3	Kirkcolm	5	100	7	2	44	6	8
4	Kirkinner	2	17	8	11	8	14	5
5	Kirkmaiden	5	99	12	7	49	9	3
6	Kirkowen	5	68	1	6	32	3	0
7	Leswalt	12	185	17	7	89	9	7
8	Luce, New	4	81	3	5	39	7	8
9	Luce, Old	7	81	12	5	40	0	1
10	Mochrum	4	69	6	8	33	15	10
11	Penninghame	14	224	13	5	107	8	2
12	Portpatrick	7	125	9	10	60	9	6
13	Sorby	3	40	6	2	19	11	1
14	Stoneykirk	13	211	9	0	99	8	3
15	Stranraer	9	122	1	9	59	6	0
16	Whithorn	5	110	0	0	52	0	0
17	Wigtown	12	202	11	0	95	2	10
	Total	116	1,906	6	3	909	13	6

SUMMARY.—First Distribution of Parliamentary Grant in Aid of the Cost of Maintenance of Pauper Lunatics.

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Total Payments from Grant.		
			£	s.	d.	£	s.	d.
1	Aberdeen	624	10,790	15	2	4,655	6	2
2	Argyll	287	4,669	10	8	2,015	11	7
3	Ayr	412	6,704	10	0	2,906	6	6
4	Banff	154	2,812	18	11	1,184	17	8
5	Berwick	77	1,615	3	2	628	6	5
6	Bute	60	1,104	12	8	482	7	2
7	Caithness	103	1,815	12	9	749	10	4
8	Clackmannan	57	1,092	15	4	454	12	1
9	Dumbarton	118	2,273	8	4	939	12	2
10	Dumfries	174	3,040	3	8	1,424	7	8
11	Edinburgh	888	17,067	3	2	6,752	16	7
12	Elgin	112	1,747	8	6	761	13	8
13	Fife	336	6,417	9	6	2,639	14	6
14	Forfar	691	12,543	18	9	5,485	6	4
15	Haddington	107	2,084	8	3	873	9	1
16	Inverness	262	4,920	17	8	1,941	1	1
17	Kincardine	95	1,570	11	3	677	1	5
18	Kinross	26	498	2	5	216	18	6
19	Kirkcudbright	106	1,742	1	3	810	1	2
20	Lanark	1,485	27,107	7	8	10,735	12	1
21	Linlithgow	78	1,352	2	8	571	11	0
22	Nairn	21	349	13	7	144	10	3
23	Orkney and Shetland	107	1,625	0	3	647	9	6
24	Peebles	33	740	7	1	279	7	2
25	Perth	409	7,058	9	0	3,004	14	6
26	Renfrew	354	6,175	0	6	2,592	15	10
27	Ross	251	4,583	9	7	1,822	0	5
28	Roxburgh	127	2,755	12	8	1,076	12	8
29	Selkirk	21	433	10	7	169	2	4
30	Stirling	210	3,897	14	1	1,575	18	10
31	Sutherland	49	943	1	10	354	12	10
32	Wigtown	116	1,906	6	3	909	13	6
	Total	7,950	143,439	7	2	59,483	1	0

APPENDIX (B.)—No. 15.

I.—POORHOUSES in Operation in Scotland either for Single Parishes or for Combinations of Parishes, with the Population in 1871. II.—ABSTRACT of Poorhouse Returns for 1874–75, showing the Accommodation, Average Weekly Cost per head of Inmates, etc. Also, III.—POORHOUSES in Progress.

I. POORHOUSES IN OPERATION at 4th August 1875.

No.	Poorhouses.		Population in 1871.
1	Abbey, Paisley,		30,587
2	Aberdeen,		47,077
3	Arbroath Combination—		
	1 Arbroath,	9,877	22,682
	2 St Vigeans,	12,805	
4	Atholl and Breadalbane Com.—		
	1 Blair-Athol,	1,788	
	2 Caputh,	2,142	
	3 Dowally,	461	
	4 Dull,	2,681	
	5 Fortingall,	1,766	
	6 Kenmore,	1,615	19,412
	7 Killin,	1,856	
	8 Little Dunkeld,	2,373	
	9 Logierait,	2,417	
	10 Moulin,	1,793	
	11 Weem,	520	
5	Barony,		234,115
6	Black Isle Combination—		
	1 Avoch,	1,828	
	2 Cromarty,	2,180	
	3 Killearnan,	1,272	
	4 Knockbain,	2,155	13,266
	5 Resolis,	1,527	
	6 Rosemarkie,	1,441	
	7 Urquhart,	2,863	
7	Buchan Combination—		
	1 Aberdour,	2,176	
	2 Auchterless,	2,174	
	3 Crimond,	887	
	4 Cruden,	3,124	
	5 Deer, New,	4,853	
	6 Deer, Old,	5,085	
	7 Ellon,	3,703	
	8 Forglen,	845	
	9 Foveran,	1,859	
	10 Fraserburgh,	5,501	
	11 Fyvie,	4,511	
	12 King Edward,	3,111	71,310
	13 Logie-Buchan,	808	
	14 Longside,	3,321	
	15 Lonmay,	2,245	
	16 Methlic,	2,084	
	17 Monquhitter,	2,949	
	18 Pitsligo,	2,218	
	19 Rathen,	2,850	
	20 St Fergus,	1,633	
	21 Slains,	1,355	
	22 Strichen,	2,318	
	23 Tarves,	2,443	
	24 Turriff,	4,348	
	25 Tyrie,	3,446	
	26 Udny,	1,663	
8	Cambusnethan Combination—		
	1 Bothwell,	19,292	
	2 Cambusnethan,	20,326	57,146
	3 Dalziel,	9,175	
	4 Shotts,	8,353	
9	Campbeltown,		8,580
10	Cunninghame Combination—		
	1 Beith,	6,233	
	2 Dalry,	10,885	
	3 Dreghorn,	3,241	
	4 Dundonald,	6,964	
	5 Irvine,	5,875	
	6 Kilbirnie,	4,953	81,778
	7 Kilbride, West,	1,891	
	8 Kilmarnock,	24,072	
	9 Kilwinning,	7,375	
	10 Stevenston,	5,019	
	11 Stewarton,	4,478	
	12 Symington,	792	
11	Dalkeith Combination—		
	1 Borthwick,	1,720	
	2 Cockpen,	3,346	
	3 Cranston,	1,036	
	4 Crichton,	1,223	
	5 Dalkeith,	7,667	
	6 Fala,	364	31,864
	7 Lasswade,	7,098	
	8 Liberton,	3,791	
	9 Newbattle,	2,902	
	10 Newton,	1,181	
	11 Temple,	1,536	
12	Dumbarton Combination—		
	1 Bonhill,	9,408	
	2 Buchanan,	591	
	3 Cardross,	7,080	
	4 Drymen,	1,405	
	5 Dumbarton	8,933	
	6 Kilmaronock,	978	52,296
	7 Kilpatrick, New,	6,038	
	8 Kilpatrick, Old,	5,346	
	9 Kippen,	1,568	
	10 Luss,	730	
	11 Roseneath,	1,780	
	12 Row,	8,439	

No.	Poorhouses.		Population in 1871.
13	Dumfries,		14,841
14	Dundee,		86,527
15	Dunfermline,		23,313
16	Dysart Combination—		
	1 Dysart,	9,682	25,789
	2 Leslie,	4,294	
	3 Markinch,	5,413	
	4 Wemyss,	6,400	
17	East Lothian Combination—		
	1 Cockburnspath,	1,133	17,056
	2 Dirleton,	1,419	
	3 Dunbar,	4,982	
	4 Garvald,	832	
	5 Innerwick,	892	
	6 North Berwick,	2,373	
	7 Oldhamstocks,	592	
	8 Prestonkirk,	1,931	
	9 Spott,	560	
	10 Stenton,	612	
	11 Whitekirk,	1,073	
	12 Whittingham,	657	
18	Easter Ross Combination—		
	1 Edderton,	860	21,691
	2 Fearn,	2,135	
	3 Kilmuir-Easter,	1,281	
	4 Kincardine,	1,685	
	5 Lochbroom,	4,406	
	6 Logie-Easter,	912	
	7 Nigg,	1,201	
	8 Rosskeen,	3,808	
	9 Tain,	3,221	
	10 Tarbat,	2,182	
19	Edinburgh,		62,171
20	Falkirk,		18,051
21	Forfar,		12,585
22	Galashiels Combination—		
	1 Bowden,	842	22,631
	2 Galashiels,	6,062	
	3 Melrose,	9,432	
	4 Selkirk,	5,633	
	5 Yarrow,	662	
23	Glasgow,		170,553
24	Govan Combination—		
	1 Govan,	151,402	161,564
	2 Gorbals,	10,162	
25	Greenock,		59,794
26	Hamilton Combination—		
	1 Avondale,	5,460	45,284
	2 Blantyre,	3,472	
	3 Cambuslang,	3,740	
	4 Dalserf,	7,341	
	5 Glassford,	1,430	
	6 Hamilton,	16,803	
	7 Kilbride, East,	3,861	
	8 Stonehouse,	3,177	

No.	Poorhouses.		Population in 1871.
27	Hawick Combination—		
	1 Ashkirk,	550	25,72
	2 Canonbie,	3,055	
	3 Cavers,	1,766	
	4 Ewes,	338	
	5 Hawick,	8,925	
	6 Hobkirk,	718	
	7 Kirkton,	320	
	8 Kirkhope,	565	
	9 Langholm,	3,735	
	10 Lilliesleaf,	788	
	11 Minto,	431	
	12 Roberton,	593	
	13 Wilton,	3,936	
28	Inveresk Combination—		
	1 Duddington,	6,369	34,80
	2 Gladsmuir,	1,863	
	3 Haddington	5,735	
	4 Humbie,	967	
	5 Inveresk,	10,071	
	6 Ormiston,	911	
	7 Pencaitland,	1,320	
	8 Prestonpans,	2,069	
	9 Salton,	647	
	10 Tranent,	4,852	
29	Inverness,		18,55
30	Islay Combination—		
	1 Jura,	952	9,10
	2 Kilarrow,	3,012	
	3 Kilchoman,	2,861	
	4 Kildalton,	2,283	
31	Jedburgh Combination—		
	1 Ancrum,	1,391	11,68
	2 Bedrule,	292	
	3 Castleton,	2,202	
	4 Crailing,	657	
	5 Jedburgh,	5,214	
	6 Maxton,	481	
	7 Oxnam,	695	
	8 Southdean,	753	
32	Kelso Combination—		
	1 Coldstream,	2,619	21,89
	2 Earlston,	1,977	
	3 Eccles,	1,780	
	4 Eckford,	931	
	5 Ednam,	613	
	6 Gordon,	876	
	7 Greenlaw	1,381	
	8 Hownam,	238	
	9 Kelso,	5,124	
	10 Linton,	570	
	11 Morebattle,	986	
	12 Nenthorn,	434	
	13 Roxburgh,	1,053	
	14 Smailholm,	534	
	15 Sprouston,	1,294	
	16 Stitchel,	388	
	17 Yetholm,	1,100	

No.	Poorhouses.		Population in 1871.
33	Kincardineshire Combination—		
	1 Arbuthnot,	924	
	2 Banchory-Devenick	3,052	
	3 Banchory-Ternan,	2,875	
	4 Bervie,	1,843	
	5 Dunottar,	2,102	
	6 Durris,	1,021	
	7 Fettercairn,	1,539	
	8 Fetteresso,	5,665	29,119
	9 Fordoun,	2,113	
	10 Glenbervie,	1,073	
	11 Kinneff,	1,062	
	12 Laurencekirk,	2,174	
	13 Maryculter,	1,110	
	14 Marykirk,	1,771	
	15 Strachan,	795	
34	Kirkcaldy Combination—		
	1 Abbotshall,	5,785	
	2 Burntisland,	3,872	19,983
	3 Kinghorn,	3,323	
	4 Kirkcaldy,	7,003	
35	Kirkcudbright Combination—		
	1 Anwoth,	827	
	2 Balmaclellan,	1,057	
	3 Balmaghie,	1,085	
	4 Borgue,	1,087	
	5 Buittle,	1,026	
	6 Carsphairn,	545	
	7 Colvend,	1,318	
	8 Crossmichael,	1,492	
	9 Dalry,	1,074	
	10 Girthon,	1,586	
	11 Kells,	1,007	36,277
	12 Kelton,	3,222	
	13 Kirkbean,	825	
	14 Kirkcudbright,	3,346	
	15 Kirkmabreck,	1,568	
	16 New Abbey,	931	
	17 Parton,	737	
	18 Rerrick,	1,911	
	19 Tongland,	908	
	20 Troqueer,	5,402	
	21 Twynholm,	717	
	22 Urr,	4,606	
36	Kirkpatrick-Fleming Combin.—		
	1 Dornock,	826	
	2 Gretna,	1,395	
	3 Half-Morton,	611	7,959
	4 Hoddam,	1,598	
	5 Kirkpat.-Fleming,	1,529	
	6 Middlebie,	2,000	
37	Kyle Combination—		
	1 Auchinleck,	6,174	
	2 Ayr,	9,589	
	3 Coylton,	1,440	
	4 Cumnock, New,	3,434	
	5 Cumnock, Old,	4,041	
	6 Dalmellington,	6,165	
	7 Dalrymple,	1,412	54,577
	8 Mauchline,	2,435	
	9 Muirkirk,	3,253	
	10 Newton-upon-Ayr,	4,877	
	11 Ochiltree,	1,656	
	12 St Quivox,	6,069	
	13 Sorn,	4,032	
38	Latheron Combination—		
	1 Latheron,	7,400	20,691
	2 Wick,	13,291	
39	Leith, North, - - -		14,828
40	Leith, South, - - -		30,079
41	Liff and Benvie, - -		35,554
42	Linlithgow Combination—		
	1 Abercorn,	933	
	2 Bathgate,	10,129	
	3 Bo'ness,	4,986	
	4 Carriden,	1,799	35,152
	5 Kirkliston,	2,187	
	6 Linlithgow,	5,554	
	7 Muiravonside,	2,653	
	8 Whitburn,	6,911	
43	Lochgilphead Combination—		
	1 Glassary,	4,393	
	2 Kilcalmonell and Kilberry,	2,237	11,253
	3 Kilmartin,	869	
	4 Knapdale, North,	1,059	
	5 Knapdale, South,	2,695	
44	Lorn Combination—		
	1 Ardchattan and Muckairn,	1,792	
	2 Glenorchy and Innishail,	1,054	
	3 Kilbrandon,	1,930	
	4 Kilchrenan and Dalavich,	484	17,022
	5 Kilmallie,	4,066	
	6 Kilmore and Kilbride,	3,402	
	7 Kilninver and Kilmelford,	759	
	8 Lismore and Appin,	3,535	
45	Machar, Old, - - -		42,477
46	Maybole Combination—		
	1 Kirkmichael,	2,254	
	2 Kirkoswald,	1,846	10,000
	3 Maybole,	5,900	
47	Monkland, New, - -		22,752

No.	Poorhouses.		Population in 1871.
48	Monkland, Old,		34,073
49	Morayshire Combination—		
	1 Alves,	1,018	32,838
	2 Bellie,	2,317	
	3 Birnie,	375	
	4 Boharm,	1,337	
	5 Dallas,	1,060	
	6 Drainy,	3,293	
	7 Duffus,	3,716	
	8 Elgin,	8,604	
	9 Knockando,	1,909	
	10 New Spynie,	1,612	
	11 Rafford,	1,101	
	12 Rothes,	2,148	
	13 St Andrews-Lhanbride,	1,346	
	14 Speymouth,	634	
	15 Urquhart,	2,868	
50	Mull Combination—		
	1 Ardnamurchan,	4,259	15,233
	2 Coll,	723	
	3 Kilfinichen,	2,448	
	4 Kilninian and Kilmore,	2,739	
	5 Morven,	973	
	6 Torosay,	1,254	
	7 Tyree,	2,837	
51	Nairn Combination—		
	1 Ardclach,	1,197	14,332
	2 Ardersier,	1,284	
	3 Auldearn,	1,279	
	4 Cawdor,	1,027	
	5 Croy,	1,841	
	6 Edinkillie,	1,286	
	7 Nairn,	4,869	
	8 Petty,	1,549	
52	Paisley,		31,909
53	Peebles Combination—		
	1 Biggar,	2,013	13,822
	2 Drumelzier,	221	
	3 Eddlestone,	700	
	4 Kirkurd,	294	
	5 Linton, West,	1,387	
	6 Lyne and Megget,	174	
	7 Manor,	271	
	8 Newlands,	851	
	9 Peebles,	3,172	
	10 Penicuik,	3,765	
	11 Skirling,	325	
	12 Stobo,	459	
	13 Tweedsmuir,	190	
54	Perth,		23,507
55	St Cuthberts and Canongate Combination—		
	1 St. Cuthberts,	128,385	140,446
	2 Canongate,	12,061	
56	Skye Combination—		
	1 Bracadale,	1,113	18,151
	2 Duirinish,	4,422	
	3 Kilmuir,	2,567	
	4 Portree,	2,928	
	5 Sleat,	2,233	
	6 Snizort,	2,326	
	7 Strath,	2,562	
57	Stirling Combination—		
	1 Kilsyth,	6,313	28,473
	2 St Ninians,	10,146	
	3 Stirling,	12,014	
58	Sutherland Combination—		
	1 Assynt,	3,006	23,298
	2 Clyne,	1,733	
	3 Criech,	2,524	
	4 Dornoch,	2,764	
	5 Duirness,	1,049	
	6 Eddrachillis,	1,530	
	7 Farr,	2,019	
	8 Golspie,	1,804	
	9 Kildonan,	1,916	
	10 Lairg,	978	
	11 Loth,	583	
	12 Rogart,	1,341	
	13 Tongue,	2,051	
59	Thurso Combination—		
	1 Bower,	1,700	20,320
	2 Canisbay,	2,729	
	3 Dunnet,	1,661	
	4 Halkirk,	2,664	
	5 Olrig,	2,028	
	6 Reay,	2,331	
	7 Thurso,	5,754	
	8 Watten,	1,453	
60	Upper Nithsdale Combination—		
	1 Closeburn,	1,612	14,294
	2 Dunscore,	1,504	
	3 Durrisdeer,	1,189	
	4 Glencairn,	1,749	
	5 Keir,	828	
	6 Kirkconnell,	952	
	7 Morton,	2,099	
	8 Penpont,	1,323	
	9 Sanquhar,	3,038	
61	Upper Strathearn Combin.—		
	1 Auchterarder,	3,795	28,288
	2 Blackford,	1,883	
	3 Callander	1,870	
	4 Comrie,	1,911	
	5 Crieff,	4,598	
	6 Dunning,	1,832	
	7 Forgandenny,	632	
	8 Forteviot,	567	
	9 Fowlis-Wester,	1,161	
	10 Gask,	369	
	11 Kilmadock	3,170	
	12 Madderty,	523	

No.	Poorhouses.		Population in 1871.	No.	Poorhouses.		Population in 1871.
	13 Methven,	2,115			9 Leswalt,	2,496	
	14 Monivaird,	744			10 Luce, New,	661	
	15 Muthil,	2,703			11 Luce, Old,	2,449	42,400
	16 Trinity-Gask,	415			12 Mochrum,	2,450	
62	Wigtownshire Combination—				13 Penninghame,	3,940	
	1 Ballantrae,	1,277			14 Portpatrick,	1,492	
	2 Colmonell,	2,293			15 Sorbie,	1,667	
	3 Glasserton,	1,196			16 Stoneykirk,	2,993	
	4 Inch,	3,268			17 Stranraer,	3,651	
	5 Kirkcolm,	1,948			18 Whithorn,	2,906	
	6 Kirkinner,	1,548			19 Wigtown,	2,306	
	7 Kirkmaiden,	2,507			Total,		2,402,837
	8 Kirkcowan,	1,352					

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
		Accommodation sanctioned by Board of Supervision.	No. of Poor receiving Indoor Relief during Half-year to 31st December 1874.	Died or Discharged during Half-year.	No. of Inmates at 1st January 1875.	Vacant Accommodation at 1st Jan. 1875.		Of whom Cured.	Died.	Discharged.	Remaining at 1st January 1875.
1	Abbey - - - -	555	* 424	177	247	308	121	16	25	31	49
2	Aberdeen - - -	366	485	214	271	95	223	181	27	3	12
3	Arbroath and St Vigeans Combn.	128	140	48	92	36	78	33	8	4	33
4	Athole and Breadalbane Combn.	60	69	21	48	12	24	5	7	4	8
5	Barony - - -	1348	2099	1146	953	395	1064	437	143	252	232
6	Black Isle Combination -	100	32	10	22	78	11	2	4	...	5
7	Buchan Combination - -	180	59	14	45	135	16	...	...	...	16
8	Cambusnethan Combination -	120	222	152	70	50	39	25	7	6	1
9	Campbeltown - - -	84	80	30	50	34	28	5	9	1	13
10	Cunninghame Combination -	279	427	184	243	36	132	30	23	20	59
11	Dalkeith Combination -	121	94	45	49	72	35	22	7	...	6
12	Dumbarton Combination -	160	194	96	98	62	68	24	16	1	27
13	Dumfries - - -	127	101	46	55	72	33	10	14	...	9
14	Dundee - - -	660	781	394	387	273	348	88	53	73	134
15	Dunfermline - - -	187	206	84	122	65	55	18	18	...	19
16	Dysart Combination - -	130	132	41	91	39	42	8	13	1	20
17	East Lothian Combination -	88	59	16	43	45	24	11	3	...	10
18	Easter Ross Combination -	176	84	13	71	105	62	31	12	...	19
19	Edinburgh - - -	895	1737	1167	570	325	612	173	48	253	138
20	Falkirk - - -	200	211	93	118	82	92	39	21	8	24
21	Forfar - - - -	85	121	56	65	20	15	2	6	...	7
22	Galashiels Combination -	65	54	31	23	42	19	2	4	5	8
23	Glasgow - - -	1500	3586	2205	1381	119	3033	925	281	1032	795
24	Govan Combination - -	600	963	453	510	90	570	245	58	118	149
25	Greenock - - -	290	341	173	168	122	134	52	17	17	48
26	Hamilton Combination -	170	160	64	96	74	81	44	13	3	21
27	Hawick Combination - -	133	96	39	57	76	42	23	4	7	8
28	Inveresk Combination - -	124	134	85	49	75	62	16	13	15	18
29	Inverness - - -	170	127	41	86	84	41	19	10	...	12
30	Islay Combination - -	48	25	9	16	32	4	2	2	...	...
31	Jedburgh Combination -	72	45	17	28	44	21	6	2	...	13
32	Kelso Combination - -	70	32	15	17	53	13	2	4	...	7
33	Kincardineshire Combination -	119	79	33	46	73	31	16	9	1	5
34	Kirkcaldy Combination -	130	117	42	75	55	70	35	13	5	17
35	Kirkcudbright Combination -	250	47	11	36	214	5	1	3	...	1
36	Kirkpatrick-Fleming Combn. -	120	23	7	16	104	6	3	2	...	1
37	Kyle Combination - -	168	196	90	106	62	35	8	12	1	14

* Including re-admissions, which are reckoned as new cases.

Half-year ended 31st December 1874.

Half-year.	Lunatics. Of whom: Cured.	Lunatics. Of whom: Died.	Lunatics. Of whom: Discharged.	Lunatics. Of whom: Remaining at 1st January 1875.	Children. No. of Children Inmates at 31st Dec. 1874	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School.	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances.	No.
									s. d.	s. d.	s. d.	s. d.	
22	9	2	4	107	42	18	...	18	3 3½	0 5	0 10½	0 1½	1
37	...	1	2	64	54	31	...	31	2 9¾	1 1¼	0 6¾	0 1	2
...	...	...	...	...	9	...	3	3	3 3½	1 3¼	1 2	0 1¼	3
...	...	...	...	...	12	...	7	7	3 6	0 5	0 4¼	0 4½	4
78	6	12	4	156	183	75	...	75	3 9	0 9¼	0 7⅝	0 2½	5
...	...	...	...	...	2	...	...	...	3 3¼	0 8	0 7¼	0 1½	6
21	...	1	...	20	20	...	14	14	2 2	0 7¼	0 5½	0 1	7
...	...	...	...	...	21	...	14	14	3 8	1 6¾	0 9½	0 1½	8
...	...	...	...	...	10	...	4	4	3 3¼	0 10	0 8	0 1¼	9
75	2	3	1	69	74	61	...	61	2 10½	0 11½	0 6	0 1½	10
...	...	...	...	...	11	...	6	6	3 10	0 7	0 6¼	0 1½	11
41	...	2	1	38	40	...	24	24	2 3¾	0 7	0 6	0 2½	12
...	...	...	...	...	12	...	5	5	3 0¾	1 1	0 11	0 1½	13
99	...	1	...	98	70	30	...	30	3 4 3/16	0 6½	0 8½	0 1 13/16	14
1	...	...	...	1	37	...	15	15	3 0¾	0 6	0 5½	0 2	15
...	...	...	...	...	25	...	15	15	2 9¼	0 9¾	0 7¾	0 2	16
...	...	...	...	...	12	...	8	8	3 9	1 5	1 8¾	0 2¼	17
1	...	...	...	1	32	...	22	22	2 4	0 7½	0 2½	0 1¾	18
43	1	2	2	38	60	18	...	18	3 3 1/12	0 7 1/12	1 9 8/12	0 1 5/12	19
...	...	...	...	...	25	8	...	8	3 1	0 5	0 4	0 1	20
...	...	...	...	...	16	...	7	7	4 6	0 8	0 8	0 1½	21
...	...	...	...	...	1	...	1	1	4 8 9/10	1 5 1/10	0 10 5/10	0 2 1/10	22
49	21	16	5	207	333	131	...	131	3 3½	0 8	0 8	0 2¾	23
27	31	5	18	173	130	88	...	88	3 5⅛	0 11¼	0 10⅛	0 2⅜	24
83	10	...	4	69	27	18	...	18	3 4¾	0 7¼	0 10	0 1¾	25
31	2	...	...	29	18	...	10	10	2 10	1 2	0 8¾	0 3	26
...	...	...	...	...	20	...	11	11	2 10	0 9 4/26	0 7½	0 1¼	27
11	1	2	...	8	10	...	4	4	3 2¼	1 3¾	1 5	0 1	28
...	...	...	...	...	21	...	10	10	3 7¼	0 9	0 6¾	0 1¾	29
...	...	...	...	...	...	...	...	...	3 6	0 10½	2 0¼	0 1½	30
...	...	...	...	...	6	...	4	4	2 6½	0 7⅙	0 6½	0 3⅝	31
...	...	...	...	...	5	...	3	3	5 6	0 10	0 5	0 1	32
19	...	1	...	18	12	...	6	6	2 2¼	0 10	0 10	0 1½	33
...	...	...	...	...	21	17	...	17	3 11	0 9½	0 8¾	0 2¼	34
...	...	...	...	...	19	...	8	8	3 4	0 4	0 4¼	0 0¾	35
...	...	...	...	...	4	...	2	2	3 11½	0 5	0 2¼	0 1¼	36
...	...	...	...	...	17	...	10	10	3 2	0 11	0 5½	0 1½	37

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
								Of whom			
		Accommodation sanctioned by Board of Supervision.	No. of Poor receiving Indoor Relief during Half-year to 31st December 1874.	Died or Discharged during Half-year.	No. of Inmates at 1st January 1875.	Vacant Accommodation at 1st Jan. 1875.		Cured.	Died.	Discharged.	Remaining at 1st January 1875.
38	Latheron Combination -	50	* 8	1	7	43	1	1	...	...	...
39	Leith, North - - -	120	88	28	60	60	22	7	5	...	10
40	Leith, South - - -	233	301	107	194	39	147	101	10	...	36
41	Liff and Benvie - -	182	151	76	75	107	230	121	29	43	37
42	Linlithgow Combination -	230	185	71	114	116	52	14	5	...	33
43	Lochgilphead Combination -	72	82	23	59	13	20	4	3	...	13
44	Lorn Combination - -	236	75	24	51	185	17	4	6	...	7
45	Machar, Old - - -	230	289	120	169	61	66	35	17	13	1
46	Maybole Combination - -	48	37	16	21	27	9	3	4	...	2
47	Monkland, New - -	155	267	140	127	28	66	10	8	25	17
48	Monkland, Old - -	134	186	86	100	34	23	6	4	...	13
49	Morayshire Combination -	80	68	33	35	45	42	18	5	9	10
50	Mull Combination - -	125	33	6	27	98	7	2	1	...	4
51	Nairn Combination - -	75	36	11	25	50	10	2	3	...	5
52	Paisley - - -	311	472	194	278	33	162	56	24	...	82
53	Peebles Combination - -	90	27	6	21	69	6	...	2	...	4
54	Perth - - - -	210	230	87	143	67	51	3	13	7	28
55	Skye Combination - -	75	7	...	7	68	3	3	...	...	...
56	St Cuthberts and Canongate Com.	538	1,098	593	505	33	446	147	68	71	160
57	Stirling Combination - -	200	96	39	57	143	71	...	8	28	35
58	Sutherland Combination -	50	15	4	11	39	2	...	2	...	...
59	Thurso Combination - -	149	13	2	11	138	2	...	...	...	2
60	Upper Nithsdale Combination -	126	32	8	24	102	13	9	1	...	3
61	Upper Strathearn Combination	70	40	5	35	35	14	4	3	3	4
62	Wigtownshire Combination -	352	117	40	77	275	30	20	4	...	6
	Total for the Half-year ended 31st December 1874 - -	14,219	17,735	9082	8653	5566	8801	3135	1136	2060	2470

* Including re-admissions, which are reckoned as new cases.

Half-year ended 31st December 1874—*Continued.*

Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Remaining at 1st January 1875.	Children. No. of Children Inmates at 31st Dec. 1874.	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances.	No.
									s. d.	s. d.	s. d.	s. d.	
.	...	...	...	...	1	...	...	...	4 1¾	0 10¾	0 1¾	0 2¾	38
.	...	...	...	...	15	...	10	10	3 6	1 1½	1 0	0 1½	39
9	...	...	...	19	27	...	18	18	2 7¾	0 6½	0 6	0 2¼	40
9	...	...	...	49	19	10	...	10	3 4	0 3½	0 6	0 3	41
2	...	...	2	30	36	26	...	26	3 2¼	0 11¼	0 6	0 1¼	42
.	...	...	...	...	14	...	8	8	3 5	2 3¼	1 8½	0 4¾	43
.	...	...	...	...	7	5	...	5	3 2	0 9	0 9	0 1¼	44
3	...	...	4	49	37	...	9	9	3 6½	0 6¼	0 5¼	0 0½	45
.	...	...	...	...	2	...	1	1	2 7½	0 5	0 3¾	0 1¾	46
.	...	...	...	...	31	...	19	19	3 8¾	1 2¾	0 4	0 1½	47
.	...	...	...	...	25	...	16	16	3 4½	1 0¼	0 7¾	0 0¾	48
.	...	...	...	...	4	...	1	1	3 7⅜	0 8 1/12	0 7	0 1 1/12	49
.	...	...	...	...	11	...	6	6	3 2 9/12	0 8	0 5½	0 0¾	50
..	...	...	...	...	11	...	11	11	4 1	1 4¼	0 6	0 1¾	51
5	10	...	7	48	25	...	7	7	3 7	0 7	1 0	0 3¼	52
..	...	...	...	...	4	1	2	3	5 3½	0 11	0 7½	0 1½	53
8	...	2	2	34	38	...	24	24	1 11¾	0 10	1 0	0 1½	54
..	...	...	...	...	1	...	1	1	2 7¾	0 7½	0 4	0 0¾	55
..	...	...	...	...	85	37	...	37	3 3¼	0 5⅛	0 8¼	0 0½	56
..	...	...	...	...	10	...	3	3	3 10¼	0 4	0 7	0 0½	57
..	...	...	...	...	1	...	...	...	4 11½	1 6½	0 10½	0 2½	58
..	...	...	...	...	3	...	4	4	4 4½	0 7	0 0½	0 1	59
..	...	...	...	...	7	...	4	4	4 0 5/12	0 7	0 6	0 2 11/12	60
..	...	...	...	...	9	...	5	5	3 3¾	1 2½	1 2	0 1½	61
2	...	1	1	10	27	...	11	11	3 4¼	0 2½	0 1½	0 1	62
36	93	51	57	1335	1861	574	373	947	3 4⅚	0 9¾	0 8¼	0 1¾	

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Sick.				
								Of whom			
		Accommodation sanctioned by Board of Supervision.	Receiving Relief during Half-year to 30th June 1875.	Died or Discharged.	No. of Inmates at 1st July 1875.	Vacant Accommodation at 1st July 1875.	Inmates on Sick List during Half-year.	Cured.	Died.	Discharged.	Remaining at 1st July 1875.
1	Abbey - - - -	555	* 427	239	188	367	122	26	32	22	42
2	Aberdeen - - -	366	491	267	224	142	196	142	37	3	14
3	Arbroath and St Vigeans Combn.	128	171	95	76	52	90	36	11	19	24
4	Athole and Breadalbane Combn.	60	55	21	34	26	34	14	11	2	7
5	Barony - - -	1348	2084	1345	739	609	1004	514	105	249	136
6	Black Isle Combination -	100	26	3	23	77	10	2	1	...	7
7	Buchan Combination - -	180	89	31	58	122	22	10	3	...	9
8	Cambusnethan Combination -	120	267	204	63	57	43	22	14	3	4
9	Campbeltown - - -	84	100	55	45	39	36	19	3	1	13
10	Cunninghame Combination -	279	529	325	204	75	150	22	31	47	50
11	Dalkeith Combination - -	121	88	52	36	85	28	24	1	...	3
12	Dumbarton Combination -	160	177	91	86	74	69	19	18	...	32
13	Dumfries - - -	127	106	55	51	76	31	18	6	...	7
14	Dundee - - -	660	857	539	318	342	386	125	50	79	132
15	Dunfermline - - -	187	202	106	96	91	58	27	16	...	15
16	Dysart Combination - -	130	145	45	100	30	57	26	12	5	14
17	East Lothian Combination -	88	55	17	38	50	34	15	5	5	9
18	Easter Ross Combination -	176	85	27	58	118	56	30	10	8	8
19	Edinburgh - - -	895	1738	1264	474	421	518	189	90	144	95
20	Falkirk - - -	200	244	156	88	112	120	72	25	15	8
21	Forfar - - - -	85	115	60	55	30	25	5	12	...	8
22	Galashiels Combination -	65	56	41	15	50	26	16	6	1	3
23	Glasgow - - -	1500	3803	2761	1042	458	3294	1042	334	1494	424
24	Govan Combination - -	600	1098	619	479	121	731	447	102	30	152
25	Greenock - - -	290	394	276	118	172	193	89	40	24	40
26	Hamilton Combination -	170	190	118	72	98	87	38	21	7	21
27	Hawick Combination - -	133	105	63	42	91	33	21	5	1	6
28	Inveresk Combination - -	124	119	87	32	92	45	24	9	1	11
29	Inverness - - -	170	123	49	74	96	59	34	10	...	15
30	Islay Combination - -	48	28	13	15	33	5	...	4	...	1
31	Jedburgh Combination -	72	44	20	24	48	22	10	3	...	9
32	Kelso Combination - -	70	33	18	15	55	19	10	5	...	4
33	Kincardineshire Combination -	119	83	33	50	69	19	13	3	...	3
34	Kirkcaldy Combination -	130	130	43	87	43	95	50	9	20	16
35	Kirkcudbright Combination -	250	53	25	28	222	1	...	1	...	...

* Including re-admissions, which are reckoned as new cases.

Half-year ended 30th June 1875.

Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Remaining at 1st July 1875.	Children. No. of Children Inmates at 30th June 1875	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance. s. d.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc. s. d.	Estimated Rent of Poorhouse. s. d.	Medical Attendance, Medicine, and Medical and Surgical Appliances. s. d.	No.
0	13	7	24	96	15	...	8	8	3 $3\frac{1}{2}$	0 $4\frac{1}{4}$	0 $10\frac{1}{2}$	0 $1\frac{1}{4}$	1
3	...	1	3	69	46	24	...	24	2 $7\frac{3}{4}$	0 $9\frac{3}{4}$	0 $6\frac{3}{4}$	0 $0\frac{3}{4}$	2
..	...	...	...	...	7	...	4	4	3 2	0 $11\frac{3}{4}$	1 2	0 $1\frac{1}{4}$	3
..	...	...	...	...	12	...	6	6	3 6	0 $5\frac{1}{3}$	0 $5\frac{3}{4}$	0 4	4
9	8	17	5	159	125	58	...	58	3 11	1 $0\frac{7}{8}$	0 $7\frac{5}{8}$	0 3	5
..	...	...	...	...	2	...	1	1	3 0	0 8	0 $7\frac{1}{4}$	0 $1\frac{1}{4}$	6
:3	...	2	...	21	34	...	21	21	2 6	0 $7\frac{3}{4}$	0 $2\frac{1}{2}$	0 $1\frac{1}{2}$	7
..	...	...	...	...	23	...	20	20	3 $0\frac{1}{2}$	1 0	0 $9\frac{1}{2}$	0 $1\frac{1}{2}$	8
..	...	...	...	...	8	...	2	2	3 $4\frac{1}{2}$	0 $10\frac{1}{4}$	0 8	0 $1\frac{1}{4}$	9
7	1	4	...	72	63	42	...	42	2 $11\frac{1}{2}$	0 $11\frac{1}{13}$	0 6	0 $1\frac{1}{2}$	10
..	...	...	...	...	6	...	5	5	3 10	0 7	0 $6\frac{1}{4}$	0 $1\frac{1}{2}$	11
:3	1	2	...	40	33	...	28	28	2 $3\frac{3}{4}$	0 $7\frac{1}{2}$	0 6	0 $2\frac{3}{4}$	12
..	...	...	...	...	10	...	4	4	2 $9\frac{1}{4}$	0 $11\frac{3}{4}$	0 $11\frac{1}{2}$	0 $1\frac{1}{4}$	13
98	...	1	1	96	51	22	...	22	3 $1\frac{1}{26}$	0 $8\frac{9}{26}$	0 $8\frac{5}{26}$	0 $1\frac{19}{26}$	14
1	...	...	...	1	30	...	15	15	3 $2\frac{3}{4}$	0 6	0 $5\frac{1}{2}$	0 2	15
...	...	...	...	...	27	...	16	16	3 1	0 $9\frac{3}{4}$	0 $7\frac{3}{4}$	0 2	16
..	...	...	...	...	11	...	7	7	3 3	1 6	1 $8\frac{3}{4}$	0 3	17
1	...	...	...	1	26	...	22	22	2 $5\frac{3}{4}$	0 $7\frac{1}{2}$	0 $2\frac{1}{4}$	0 $1\frac{1}{2}$	18
43	...	2	4	37	85	30	...	30	3 $6\frac{3}{12}$	0 $7\frac{1}{12}$	1 $9\frac{8}{12}$	0 2	19
...	...	...	...	...	19	11	...	11	2 $10\frac{1}{2}$	0 7	0 4	0 1	20
...	...	...	...	...	15	...	8	8	4 1	0 6	0 8	0 $1\frac{3}{4}$	21
...	...	...	...	...	2	...	...	...	4 $10\frac{8}{10}$	1 $4\frac{7}{10}$	0 $10\frac{5}{10}$	0 $1\frac{9}{10}$	22
33	25	21	8	209	267	102	...	102	3 4	0 $8\frac{1}{4}$	0 8	0 $2\frac{7}{8}$	23
31	23	16	17	175	123	69	...	69	2 6	1 $2\frac{1}{4}$	0 $10\frac{1}{8}$	0 4	24
95	8	7	7	73	14	...	4	4	3 8	0 $7\frac{1}{2}$	0 10	0 $1\frac{3}{4}$	25
31	...	1	...	30	16	...	10	10	3 $0\frac{1}{2}$	1 $4\frac{1}{2}$	0 $8\frac{3}{4}$	0 $2\frac{1}{2}$	26
...	...	...	...	...	15	...	8	8	2 $7\frac{3}{4}$	1 1	0 $7\frac{1}{2}$	0 $1\frac{4}{13}$	27
11	...	...	1	10	4	...	2	2	4 $1\frac{1}{4}$	1 $6\frac{1}{4}$	1 5	0 1	28
...	...	...	...	...	20	...	11	11	3 $7\frac{3}{4}$	0 $7\frac{3}{4}$	0 $6\frac{3}{4}$	0 2	29
...	...	...	...	...	...	...	...	...	3 $8\frac{3}{4}$	0 $10\frac{3}{4}$	2 0	0 $1\frac{1}{2}$	30
...	...	...	...	...	9	...	2	2	2 $9\frac{3}{4}$	0 $5\frac{1}{2}$	0 $6\frac{1}{2}$	0 2	31
...	...	...	...	...	6	...	5	5	5 6	0 10	0 5	0 1	32
19	...	...	...	19	16	...	6	6	3 6	0 10	0 10	0 $1\frac{1}{2}$	33
...	...	...	...	...	21	20	...	20	3 $3\frac{3}{4}$	1 7	0 $8\frac{3}{4}$	0 $2\frac{1}{4}$	34
...	...	...	...	...	12	...	8	8	3 4	0 7	0 $4\frac{1}{4}$	0 $0\frac{3}{4}$	35

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
								Of whom			
		Accommodation sanctioned by Board of Supervision.	Receiving Relief during Half-year to 30th June 1875.	Died or Discharged.	No. of Inmates at 1st July 1875.	Vacant Accommodation at 1st July 1875.		Cured.	Died.	Discharged.	Remaining at 1st July 1875.
36	Kirkpatrick-Fleming Combn. -	120	* 31	16	15	105	8	3	5	...	...
37	Kyle Combination - -	168	186	77	109	59	37	8	10	1	18
38	Latheron Combination -	50	11	2	9	41	2	1	...	...	1
39	Leith, North - -	120	93	35	58	62	24	8	6	...	10
40	Leith, South - - -	233	316	136	180	53	137	82	24	...	31
41	Liff and Benvie - -	182	192	105	87	95	165	89	16	16	44
42	Linlithgow Combination -	230	167	73	94	136	56	19	13	3	21
43	Lochgilphead Combination -	72	81	27	54	18	22	9	3	...	10
44	Lorn Combination - -	236	72	28	44	192	14	4	4	...	6
45	Machar, Old - - -	230	277	113	164	66	125	100	14	6	5
46	Maybole Combination - -	48	38	19	19	29	12	8	1	...	3
47	Monkland, New - -	155	329	226	103	52	74	15	11	33	15
48	Monkland, Old - -	134	212	80	132	2	24	6	10	...	8
49	Morayshire Combination -	80	71	36	35	45	38	15	6	7	10
50	Mull Combination - -	125	42	15	27	98	16	8	2	...	6
51	Nairn Combination - -	75	36	16	20	55	10	4	4	...	2
52	Paisley - - -	311	517	285	232	79	137	38	36	...	63
53	Peebles Combination - -	90	30	11	19	71	6	...	4	...	2
54	Perth - - - -	210	266	141	125	85	74	22	19	10	23
55	Skye Combination - -	75	16	10	6	69	2	1	1	...	...
56	St Cuthberts and Canongate Com.	538	1217	750	467	71	474	157	66	91	160
57	Stirling Combination - -	200	94	61	33	167	59	...	17	26	16
58	Sutherland Combination -	50	12	2	10	40	...	...	...	...	...
59	Thurso Combination - -	149	16	3	13	136	5	1	...	...	4
60	Upper Nithsdale Combination -	126	36	12	24	102	11	8	1	...	2
61	Upper Strathearn Combination	70	45	19	26	44	10	2	2	2	4
62	Wigtownshire Combination -	352	133	96	37	315	49	32	14	...	3
	Total for Half-year ended 30th June 1875 - - -	14,219	18,846	11557	7289	6930	9309	3791	1334	2375	1809

* Including re-admissions, which are reckoned as new cases.

Half-year ended 30th June 1875—*Continued.*

Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Remaining at 1st July 1875.	Children. No. of Children Inmates at 30th June 1875.	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School.	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances.	No.
									s. d.	s. d.	s. d.	s. d.	
.	...	...	...	...	6	...	3	3	3 5	0 5	0 2½	0 1¼	36
.	...	...	...	...	24	...	13	13	3 3	1 0½	0 5½	0 1¾	37
.	...	...	...	...	1	...	...	...	3 11	1 1	0 1¾	0 2¾	38
.	...	...	...	...	15	...	12	12	3 5	1 0	1 0	0 1	39
0	...	...	...	20	24	...	15	15	2 11¼	0 6½	0 6	0 2	40
3	...	1	3	49	24	22	...	22	3 3	0 9	0 4	0 2	41
0	...	1	...	29	31	...	24	24	3 2¼	1 0½	0 6	0 1¾	42
.	...	...	...	...	15	...	10	10	2 9	2 1½	1 8¾	0 4¼	43
.	...	...	...	...	8	5	...	5	3 3	0 9	0 9	0 1¼	44
2	1	3	2	46	34	...	10	10	3 8	0 6¼	0 5¼	0 0½	45
.	...	...	...	...	1	...	...	...	2 4¼	0 5	0 3¾	0 1¾	46
.	...	...	...	...	30	...	19	19	3 4¾	1 6½	0 4	0 1½	47
.	...	...	...	...	57	...	51	51	3 3½	1 1½	0 7¾	0 0¾	48
.	...	...	...	...	8	...	6	6	3 7¼	0 8¼	0 7¼	0 1¼	49
.	...	...	...	...	8	...	4	4	3 4	0 9¼	0 5½	0 0¾	50
.	...	...	...	...	10	...	8	8	4 5¼	1 3	0 5¾	0 2	51
0	7	1	3	48	17	...	6	6	3 11	0 10	1 0	0 3½	52
.	...	...	...	...	3	...	2	2	4 5½	0 9¾	0 7½	0 2	53
7	...	1	3	33	39	...	22	22	2 4½	1 1	1 0	0 2	54
.	...	...	...	...	1	...	1	1	2 7	0 6	0 4	0 0¾	55
.	...	...	...	...	80	41	...	41	3 1¼	0 5¼	0 8¼	0 0½	56
.	...	...	...	...	5	...	2	2	4 1¼	0 4	0 7	0 0½	57
.	...	...	...	...	1	...	...	...	4 11½	1 11	0 10½	0 2¼	58
.	...	...	...	...	4	...	4	4	5 3 3/16	0 9¾	0 0¼	0 1¼	59
.	...	...	...	...	9	...	5	5	3 8 8/12	0 7 9/12	0 6	0 3 6/12	60
.	...	...	...	...	5	...	2	2	3 4¾	1 2	1 2	0 1½	61
1	...	...	1	10	12	...	5	5	3 6	0 2¾	0 1¾	0 0¾	62
00	87	88	82	1343	1645	446	447	893	3 4½	0 10	0 8	0 1½	

III.—POORHOUSES IN PROGRESS at 4th August 1875.

No.	Poorhouses.	Population in 1871.	Proposed Accommodation.	Progress.
1	Lanark Combination to consist of—			
	1 Carluke, 7,066			
	2 Carmichael, 708			
	3 Carnwath, 5,709			
	4 Covington, 454			
	5 Douglas, 2,624	27,339	...	Resolution to combine approved.
	6 Lesmahagow, 8,709			
	7 Libberton, 691			
	8 Pittenain, 366			
	9 Wandell and Lamington, 332			
	10 Wiston, 680			
2	Lanark, - - -	7,841	...	Site approved.
3	Long Island Combination—			
	1 Barra, 1,997			
	2 Harris, 4,120	15,973	..	Resolution to combine approved.
	3 North Uist, 4,107			
	4 South Uist, 5,749			
	Total, - -	51,153		

APPENDIX (B.)—No. 16.

POORHOUSE BUILDING DEBT.

STATEMENT of SUMS borrowed by PAROCHIAL BOARDS for the Erection or Enlargement of POORHOUSE BUILDINGS, under the 62d Section of the Statute 8 and 9 Vict. cap. 83, or 19 and 20 Vict. cap. 117, sec. 3—showing the subsequent Liquidation and present Amount of the Debt.

POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.			Amount of Debt at 14th May 1874.			Amount of Debt repaid from Parish Funds, during year ending 14th May 1875.			Amount of Debt at 14th May 1875.			Amount of Interest of Debt paid during year ended 14th May 1875.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1 Arbroath and St Vigeans Combination—															
1 Arbroath -	3,000	0	0	2,100	0	0	100	0	0	2,000	0	0	94	10	0
2 St Vigeans -	3,000	0	0	2,200	0	0	100	0	0	2,100	0	0	88	18	10
2 Athole and Breadalbane Combination—															
1 Blair-Athole	414	8	11	276	7	0¾	13	16	4½	262	10	8¼	12	0	5½
2 Caputh -	248	14	4½	165	16	2¾	8	5	9¾	157	10	5	7	4	3½
3 Dowally -	248	14	4½	165	16	2	8	5	9¾	157	10	4¼	7	4	3
4 Dull - -	746	3	1	497	8	9½	24	17	5¾	472	11	4¼	21	12	9
5 Fortingall -	538	17	9	359	14	11½	17	19	3¼	341	15	8¼	15	12	6½
6 Kenmore -	497	8	9	331	12	6	16	11	7½	315	0	10½	14	8	6
7 Killin - -	373	1	6	248	14	3	12	8	8½	236	5	6½	10	16	4½
8 Little Dunkeld	538	17	9	359	5	0	17	19	3	341	5	9	15	12	6½
9 Logierait -	621	15	11	414	10	3	20	14	6	393	15	9	18	0	6
10 Moulin -	445	19	8	295	0	1	15	4	0	279	16	1	13	4	6
11 Weem - -	165	16	5	110	9	10	5	10	6½	104	19	3½	4	16	2
3 Barony - -	3,000	0	0	1,500	0	0	300	0	0	1,200	0	0	75	8	10
4 Black Isle Combination—															
1 Avoch -	378	3	9½	201	13	5½	12	12	2	189	1	3½	9	16	1
2 Cromarty -	779	18	1	415	19	3	25	19	11	389	19	4	20	2	10
3 Killearnan -	383	12	5½	204	13	1½	12	15	8	191	17	5½	9	18	3
4 Knockbain -	683	1	10¾	364	4	10¾	22	15	6	341	9	4¾	17	14	5
5 Resolis -	308	10	5½	164	11	1½	10	5	8	154	5	5½	8	1	1
6 Rosemarkie -	437	18	1	233	10	1	14	12	0	218	18	1	11	7	1
7 Urquhart -	828	15	2¾	442	1	4¾	27	12	5	414	8	11¾	21	8	0
5 Buchan Combination—															
1 Aberdour -	76	5	0	102	8	9	25	17	7	76	11	2	3	10	0
2 Cruden -	[1]17	0	0	52	0	0	13	0	0	39	0	0	2	1	7
3 Forglen -	[1]72	3	6	64	19	2	7	4	4	56	14	10	1	18	2
4 Fraserburgh -	903	16	0	552	9	6	199	13	6	352	16	0	19	15	6
5 Fyvie - -	150	0	0	90	0	0	15	0	0	75	0	0	3	12	0
6 King-Edward	280	0	0	270	0	0	10	0	0	260	0	0	13	10	0
7 Slains - -	111	18	5	100	0	0	10	0	0	90	0	0	3	10	0
8 Turriff - -	354	2	6	234	2	6	60	0	0	174	2	6	13	2	6
9 Tyrie - -	324	10	0	297	14	6	6	4	0	291	10	6	14	13	8

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1874.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1875.	Amount of Debt at 14th May 1875.	Amount Interest Debt pa during y ended 14th May
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
6	Cambusnethan Combination—					
	1 Bothwell	1,629 4 11¼	400 0 0	100 0 0	300 0 0	15 2
	2 Cambusnethan	2,026 12 3	544 1 5	128 4 2	415 17 3	20 1
	3 Dalziel -	456 13 0	148 19 3	38 9 2	110 10 1	6 1
7	Campbeltown -	3,700 0 0	2,427 1 11	151 14 0	2,275 7 11	119 9
8	Cunninghame Combination—					
	1 Kilmarnock -	4,881 11 0	3,060 11 0	300 0 0	2,760 11 0	147 5
9	Dalkeith Combination—					
	1 Fala & Soutra	94 4 0	37 13 0	9 8 6	28 4 6	...
10	Dumbarton Combination—					
	1 Bonhill -	1,458 6 8	729 3 4	72 18 4	656 5 0	20 5
	2 Buchanan -	116 13 4	58 6 8	5 16 8	52 10 0	1 12
	3 Cardross -	1,166 13 4	587 6 8	56 6 8	531 0 0	18 4
	4 Drymen -	116 13 4	58 6 8	5 16 8	52 10 0	1 12
	5 Dumbarton -	1,458 6 8	729 3 4	72 18 4	656 5 0	20 5
	6 Kilmaronock	116 13 4	63 3 0	5 16 8	57 6 4	1 12
	7 Kilpatrick, New	874 10 0	284 10 0	48 10 0	236 0 0	7 8
	8 Kilpatrick, Old	583 6 8	201 16 8	52 5 0	149 11 8	22 6
	9 Kippen -	108 10 6½	54 5 2	5 8 7	48 16 7	2 0
	10 Luss - -	116 13 4	58 6 8	5 16 8	52 10 0	1 12
	11 Roseneath -	233 6 8	123 5 10½	9 7 11	113 17 11½	5 11
	12 Row - -	783 11 8	372 3 6	39 3 9	332 19 9	16 14
11	Dundee - -	18,360 0 0	15,422 8 0	734 8 0	14,688 0 0	696 2
12	Dunfermline -	1,700 0 0	280 0 0	30 0 0	250 0 0	12 12
13	Dysart Combin.—					
	1 Dysart -	2,538 9 2¾	1,438 9 1	84 12 4	1,353 16 9	69 4
	2 Leslie -	423 1 7	253 16 7	14 2 1	239 14 6	11 10
	3 Markinch -	1,269 4 7	719 3 4	36 11 5½	682 11 10½	34 12
	4 Wemyss -	1,267 4 7	719 4 6	42 6 2	676 18 4	34 12
14	East Lothian Combination—					
	1 Cockburnspath	150 0 0	100 0 0	...	100 0 0	5 0
	2 Dunbar -	2,100 0 0	1,540 0 0	70 0 0	1,470 0 0	76 7
	3 Oldhamstocks	130 0 0	130 0 0	...	130 0 0	...
15	Edinburgh - -	75,000 0 0	56,250 0 1	2,678 11 5	53,571 8 8	1,536 10
16	Galashiels Combination—					
	1 Galashiels -	720 0 0	408 0 0	24 0 0	384 0 0	18 7
	2 Melrose -	1,550 15 5	878 15 4	51 13 11	827 1 5	39 10
	3 Selkirk -	1,052 6 2	596 6 3	35 1 6	561 4 9	26 16
	4 Yarrow -	276 18 5	156 19 5	9 4 7	147 14 10	7 1
17	Govan - -	96,093 18 8	63,833 6 8	1,633 6 8	62,200 0 0	2,711 12
18	Hamilton Combination—					
	1 Cambuslang -	900 0 0	720 0 0	36 0 0	684 0 0	34 16
	2 Dalserf -	988 1 9	358 11 0	75 18 2	282 12 10	18 16
	3 Hamilton -	4,500 0 0	3,600 0 0	180 0 0	3,420 0 0	160 7
	4 Stonehouse -	460 0 0	300 0 0	...	300 0 0	...
19	Hawick Combination—					
	1 Ashkirk -	53 15 0	23 5 10	1 15 10	21 10 0	0 18
	2 Canonbie -	53 15 0	23 5 10	1 15 10	21 10 0	0 18
	3 Cavers -	215 0 0	93 3 4	7 3 4	86 0 0	3 15
	4 Ewes -	26 17 6	11 12 11	0 17 11	10 15 0	0 11

POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1874.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1875.	Amount of Debt at 14th May 1875.	Amount of Interest of Debt paid during year ended 14th May 1875.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5 Hawick -	2,391 17 6	1,112 12 6	75 5 0	1,037 7 6	39 16 8
6 Hobkirk -	53 15 0	23 5 10	1 15 10	21 10 0	0 18 11
7 Kirktown -	26 17 6	11 12 11	0 17 11	10 15 0	0 9 6
8 Kirkhope -	53 15 0	23 5 10	1 15 10	21 10 0	0 18 11
9 Langholm -	53 15 0	23 5 10	1 5 8	22 0 2	0 18 11
10 Lilliesleaf -	107 10 0	46 11 8	3 11 8	43 0 0	1 18 0
11 Minto -	80 12 6	34 18 9	2 13 9	32 5 0	1 8 6
12 Roberton -	53 15 0	23 5 10	1 15 10	21 10 0	0 18 11
13 Wilton -	537 10 0	232 18 4	17 18 4	215 0 0	9 16 6
Inveresk Combination—					
1 Duddingston	542 17 10	461 0 0	50 8 4	410 4 8	22 18 1
Inverness - -	6,600 0 0	3,445 1 11	220 0 0	3,225 1 11	153 14 8
Islay Combination—					
1 Kilarrow -	1,666 13 4	1,115 14 3	55 15 10	1,059 18 5	49 3 3
2 Kilchoman -	1,250 0 0	834 0 8	41 17 0	792 3 8	36 17 6
3 Kildalton -	1,083 6 8	725 6 8	36 5 4	689 1 4	31 19 2
Kelso Combination—					
1 Coldstream -	120 0 0	...	40 0 0	80 0 0	...
2 Greenlaw -	120 0 0	8 0 0	40 0 0	80 0 0	7 0 0
Kincardineshire Combination—					
1 Dunnottar -	500 0 0	233 6 8	33 6 8	200 0 0	10 10 0
2 Durris - -	243 0 0	50 5 0	25 2 6	25 2 6	2 10 4
3 Fetteresso -	1,800 0 0	840 0 0	120 0 0	720 0 0	41 11 8
4 Kinneff, &c. -	150 0 0	80 0 0	10 0 0	70 0 0	3 15 0
5 Marykirk -	400 0 0	80 0 0	40 0 0	40 0 0	4 0 0
Kirkcaldy Combination—					
1 Abbotshall -	156 0 0	78 0 0	15 12 0	62 8 0	4 12 0
Kyle Combin.—					
1 Auchinleck -	320 0 0	160 0 0	10 13 4	149 6 8	7 14 8
2 Ayr - -	2,560 0 0	1,280 0 0	85 6 8	1,194 13 4	61 17 4
3 Coylton -	320 0 0	160 0 0	10 13 4	149 6 8	7 14 8
4 Cumnock, New	320 0 0	160 0 0	10 13 4	149 6 8	7 14 8
5 Cumnock, Old	373 6 8	186 13 4	12 8 10¾	174 4 5¼	9 0 5⅔
6 Dalmellington	373 6 8	186 13 4	12 8 10¾	174 4 5¼	9 0 5⅔
7 Mauchline -	213 6 8	106 13 4	7 2 2½	99 11 1½	5 3 1¼
8 Muirkirk -	640 0 0	320 0 0	21 6 8	298 13 4	15 9 4
9 Newton-on-Ayr	640 0 0	320 0 0	21 6 8	298 13 4	15 9 4
10 Ochiltree -	213 6 8	106 13 4	7 2 2½	99 11 1½	5 3 1¼
11 St Quivox -	1,493 6 8	746 13 4	49 15 6¾	696 17 9¼	36 1 8⅔
12 Sorn - -	533 6 8	266 13 4	17 15 6	248 17 10	12 17 9½
Latheron Combination—					
1 Latheron -	3,365 18 8	1,058 0 10	75 0 0	983 0 10	45 1 11
2 Wick - -	1,000 0 0	833 6 8	33 6 8	800 0 0	37 8 4
Liff and Benvie -	8,200 0 0	4,400 0 0	200 0 0	4,200 0 0	103 13 3
Lochgilphead Combination—					
1 Glassary	2,100 0 0	1,572 7 9	57 19 7	1,514 8 2	78 0 1
2 Kilcalmonell,	840 0 0	618 8 10	24 6 3	594 2 7	29 11 8
3 Kilmartin -	480 0 0	255 4 10	13 4 2	242 0 8	12 15 3
4 Knapdale, North	1,050 0 0	786 2 11	28 19 9	757 3 2	39 0 1
5 Knapdale, South	630 0 0	460 0 7	19 7 11	442 12 8	23 7 11
Lorn Combination—					
1 Ardchattan, &c.	480 0 0	304 0 0	16 0 0	288 0 0	14 16 0
2 Glenorchy	256 0 0	162 2 8	8 10 8	153 12 0	...

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.			Amount of Debt at 14th May 1874.			Amount of Debt repaid from Parish Funds, during year ending 14th May 1875.			Amount of Debt at 14th May 1875.			Amount Interest Debt pa during y ended 14th May
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£ s.
	3 Kilbrandon, &c.	960	0	0	608	0	0	32	0	0	576	0	0	14 8
	4 Kilchrenan, &c.	320	0	0	202	13	4	10	13	4	192	0	0	9 17
	5 Kilmore, &c.	1,500	0	0	950	0	0	50	0	0	900	0	0	46 5
	6 Kilninver, &c.	320	0	0	202	13	4	10	13	4	192	0	0	9 17
	7 Lismore, &c.	320	0	0	201	13	4	10	13	4	191	0	0	9 17
31	Machar, Old -	3,690	0	0	3,440	0	0	250	0	0	3,190	0	0	120 10
32	Maybole Combination—													
	1 Kirkmichael	450	0	0	355	19	3¼	11	8	2¾	344	11	0½	15 18
	2 Kirkoswald -	187	10	0	147	15	11	4	17	2	142	18	9	6 11
	3 Maybole -	1,162	10	0	918	13	10	29	9	7	889	4	3	41 10
33	Morayshire Com.—													
	1 Alves - -	200	0	0	146	13	4	6	13	4	140	0	0	6 2
	2 Birnie -	88	0	0	79	4	0	4	8	0	74	16	0	3 11
	3 Boharm -	200	0	0	180	0	0	20	0	0	160	0	0	11 3
	4 Dallas - -	210	0	0	147	0	0	7	0	0	140	0	0	6 8
	5 Drainie -	240	0	0	168	0	0	8	0	0	160	0	0	7 6
	6 Duffus - -	600	0	0	420	0	0	20	0	0	400	0	0	18 5
	7 Elgin - -	3,000	0	0	2,100	0	0	100	0	0	2,000	0	0	91 19
	8 New Spynie -	400	0	0	280	0	0	13	6	8	266	13	4	12 13
	9 Rafford -	215	0	0	145	0	0	10	0	0	135	0	0	7 5
	10 Rothes - -	200	0	0	140	0	0	6	13	4	133	6	8	9 19
	11 St Andrews-Lhanbride -	200	0	0	140	0	0	6	13	4	133	6	8	6 2
	12 Urquhart -	400	0	0	280	0	0	13	6	8	266	13	4	12 3
34	Mull Combination—													
	1 Ardnamurchan	1,540	0	0	1,078	0	0	25	13	4	1,052	6	8	23 18
	2 Coll - -	308	0	0	215	12	0	10	5	4	205	6	8	9 12
	3 Kilfinichen, &c.	1,540	0	0	1,078	0	0	51	6	8	1,026	13	4	48 2
	4 Kilninian, &c.	1,232	0	0	862	8	0	41	1	4	821	6	8	38 9
	5 Morven -	1,232	0	0	862	8	0	41	1	4	821	6	8	38 9
	6 Torosay -	924	0	0	646	16	0	30	16	0	616	0	0	28 17
	7 Tyree - -	924	0	0	646	16	0	30	16	0	616	0	0	28 17
35	Nairn Combin.—													
	1 Ardclach -	336	0	0	179	4	0	11	4	0	168	0	0	8 19
	2 Ardersier -	288	0	0	153	12	0	9	12	0	144	0	0	7 13
	3 Auldearn -	384	0	0	205	2	0	13	2	0	192	0	0	10 5
	4 Cawdor -	432	0	0	230	8	0	14	8	0	216	0	0	11 10
	5 Croy - -	336	0	0	179	4	0	11	4	0	168	0	0	8 19
	6 Edinkillie -	384	0	0	217	12	0	12	16	0	204	16	0	10 4
	7 Nairn - -	960	0	0	512	0	0	32	0	0	480	0	0	25 12
	8 Petty - -	480	0	0	272	0	0	16	0	0	256	0	0	13 12
36	Peebles Combination—													
	1 Biggar -	240	0	0	72	0	0	24	0	0	48	0	0	3 12
	2 Linton, West	800	0	0	231	13	11	26	13	4	205	0	7	9 14
	3 Newlands -	550	0	0	293	6	8	18	6	8	275	0	0	13 14
37	Perth - - -	10,333	0	0	6,613	6	8	413	6	8	6,200	0	0	285 18
38	Stirling Combination—													
	1 Kilsyth -	1,015	0	0	585	0	0	50	0	0	535	0	0	26 6
	2 Stirling -	6,772	2	8	1,000	0	0	...			1,000	0	0	113 13
39	Sutherland Combination—													
	1 Assynt -	463	10	8	339	18	8	15	9	0	324	9	8	14 16
	2 Clyne - -	350	6	6	256	17	10	11	13	7	245	4	3	11 3
	3 Creich - -	671	19	10	515	3	10	22	8	0	492	15	10	21 9
	4 Duirness -	420	17	4	308	12	8	14	0	7	294	12	1	13 9
	5 Eddrachillis -	421	12	0	309	3	4	14	1	1	295	2	3	13 9

POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1874.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1875.	Amount of Debt at 14th May 1875.	Amount of Interest of Debt paid during year ended 14th May 1875.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6 Farr - -	588 2 5	431 5 9	19 12 1	411 13 8	18 15 9
7 Golspie -	567 2 5	415 17 9	18 18 1	396 19 8	18 2 5
8 Kildonan -	677 7 11	496 15 3	22 11 7	474 3 8	21 12 10
9 Lairg - -	353 10 10	259 5 6	11 15 8	247 9 10	11 6 0
10 Loth - -	244 13 5	179 8 9	8 3 1	171 5 8	7 16 0
11 Rogart -	303 13 9	222 13 9	10 2 6	212 11 3	9 14 3
12 Tongue -	324 5 2	237 15 10	10 16 2	226 19 8	10 5 2
Upper Strathearn Combination—					
1 Callander -	208 0 0	187 4 0	20 16 0	166 8 0	8 8 6
2 Muthill -	204 0 0	163 4 0	20 8 0	142 16 0	7 6 9
Wigtownshire Combination—					
1 Ballantrae -	125 17 2	28 19 9	2 4 2	26 15 7	1 5 0
2 Inch - -	629 5 8	155 14 10	11 0 10	144 14 0	1 0 0
3 Kirkcolm -	440 9 11	101 5 9	7 14 7	93 11 2	...
4 Kirkmaiden -	440 9 11	95 5 9	7 14 7	87 11 2	...
5 Leswalt -	528 11 11	120 10 11	9 5 6	111 5 5	..
6 Luce, New -	188 15 8	43 8 2	3 6 3	40 1 11	...
7 Luce, Old -	503 8 6	115 15 2	8 16 8	106 18 6	...
8 Portpatrick -	314 12 10	72 7 0	5 10 5	66 16 7	...
9 Stoneykirk -	377 11 5	86 16 6	6 12 6	80 4 0	3 15 0
10 Stranraer -	1,006 17 0	221 10 5	17 13 4	203 17 1	0 5 0

PPLEMENTARY STATEMENT of DEBT incurred under the provisions of the Lunacy Acts in the erection of ASYLUMS for the reception of LUNATIC PAUPERS.

POORHOUSES.	Amount Borrowed.	Amount of Debt at 14th May 1874.	Amount of Debt repaid from Parish Funds, during year ending 14th May 1875.	Amount of Debt at 14th May 1875.	Amount of Interest of Debt paid during year ending 14th May 1875.
Barony - -	104,658 10 5	...	...	104,658 10 5	2,547 0 0
Greenock - -	10,000 0 0	9,333 6 8	333 6 8	9,000 0 0	416 10 0
Paisley - -	8,000 0 0	7,333 6 8	266 13 4	7,066 13 4	347 19 8

APPENI

ABSTRACT of Receipt and Expenditure
during the year

No.	County and Parish.	RECEIPT. Assessment. £ s. d.	Penalties. £ s. d.	Authors of Nuisances, &c. £ s. d.	Other Sources. £ s. d.	Loans during the Year on Security of Rates or Property. £ s. d.	Tota £ s
	ABERDEEN.						
1	Aberdeen* - - -	2,056 5 9	...	...	231 7 10	...	2,287 1
2	Aberdour - - -	...	...	...	0 10 6	...	0 1
3	Alford - - - -	...	...	...	...	...	...
4	Auchindoir - - -	3 0 0	...	...	...	...	3
5	Auchterless - -	0 15 9	...	...	...	...	0 1
6	Belhelvie - - -	1 1 0	...	...	...	...	1
7	Cairnie - - -	1 0 0	...	...	...	...	1
8	Cluny - - - -	...	...	...	...	...	...
9	Crathie and Braemar -	7 10 0	...	...	...	...	7 1
10	Crimond - - -	4 0 0	...	...	...	...	4
11	Cruden - - -	4 4 0	...	...	...	...	4
12	Culsamond - - -	3 3 0	...	...	...	...	3
13	Deer, New - - -	5 12 6	...	...	...	...	5 1
14	Deer, Old - - -	38 8 1	...	...	...	400 0 0	438
15	Dyce - - -	5 15 1	...	...	...	...	5 1
16	Ellon - - - -	...	...	...	...	808 0 0	808
17	Fintray - - -	4 0 0	...	...	...	...	4
18	Forgue - - -	2 0 0	...	...	...	...	2
19	Fraserburgh { Burgh	546 3 4	...	...	165 3 9	...	711
	Fraserburgh { Landward	28 12 7	4 0 0	...	...	...	32 1
20	Fyvie - - -	5 0 0	...	...	...	...	5
21	Gartly - - -	5 0 0	...	...	...	...	5
22	Glass - - - -	2 2 0	...	...	...	...	2
23	Glenmuick - - -	173 10 5	...	...	...	202 11 4	376
24	Huntly (Burgh) - -	...	...	...	...	...	...
25	Insch - - - -	5 3 0	...	...	...	...	5
26	Inverurie (Burgh) -	170 12 2	...	...	1 0 0	...	171 1
27	Kemnay - - -	...	...	...	...	...	...
28	King-Edward - -	59 7 3	...	...	...	400 0 0	459
29	Kinnellar - - -	...	...	...	0 5 7	...	0
30	Kinnethmont - -	6 15 0	...	...	...	...	6 1
31	Kintore (Burgh) - -	20 0 0	...	...	...	...	20
32	Lonmay - - -	...	...	...	97 15 3	...	97 1
33	Machar, Old—						
	Burgh (Woodside) -	38 17 2	...	...	70 3 8	...	109
	Landward - -	96 14 2	...	...	1 1 0	...	97 1
34	Meldrum - - -	121 5 5	...	1 0 0	16 11 8	150 0 0	288 1
35	Methlic - - -	1 1 0	...	...	...	...	1
36	Monquhitter - -	25 11 0	...	...	...	...	25 1
37	Monymusk - - -	3 6 0	...	...	...	...	3
38	Newhills - - -	52 19 10	...	...	...	...	52 1
39	Peterhead { Burgh -	56 11 9	...	...	...	...	56 1
	Peterhead { Landward -	...	...	...	...	...	...
40	Pitsligo, B. (Rosehearty)	...	...	...	...	...	...
41	Premnay - - -	3 11 0	...	...	...	...	3 1
42	Rathen - - -	...	...	...	0 3 11	...	0
43	Rayne - - - -	1 0 0	...	...	...	...	1

* *Aberdeen* includes a part of the Parish of Old Machar.

—No. 17.

UBLIC HEALTH ACT, by LOCAL AUTHORITIES,
May 1875.

EXPENDITURE.							
ainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid with Interest during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	608 13 0	1,013 2 4	...	1,621 15 4	1
...	...	...	...	0 10 6	...	0 10 6	2
...	...	...	...	1 0 0	...	1 0 0	3
...	...	...	...	3 0 0	...	3 0 0	4
...	...	...	...	0 15 9	...	0 15 9	5
...	...	...	...	1 1 0	...	1 1 0	6
...	...	...	...	1 0 0	...	1 0 0	7
...	...	...	...	5 0 0	...	5 0 0	8
...	...	...	...	7 10 0	...	7 10 0	9
...	...	...	...	4 0 0	...	4 0 0	10
...	...	...	...	4 4 0	...	4 4 0	11
...	...	...	...	3 3 0	...	3 3 0	12
...	...	0 12 6	...	5 0 0	...	5 12 6	13
[illegible] 8 1	...	...	...	16 12 0	38 8 1	74 8 2	14
...	...	...	...	4 0 0	...	4 0 0	15
...	804 14 2	...	...	...	...	804 14 2	16
...	...	...	...	3 0 0	...	3 0 0	17
...	...	...	...	2 0 0	...	2 0 0	18
5 5 3	471 8 7	4 12 6	2 19 1	342 12 0	...	846 17 5 }	19
...	...	...	...	4 9 11	...	4 9 11 }	
...	...	...	...	5 0 0	...	5 0 0	20
...	...	...	...	1 10 0	...	1 10 0	21
...	...	...	...	2 2 0	...	2 2 0	22
7 8 1	92 19 1	...	...	13 0 0	...	223 7 2	23
...	...	3 7 8	...	7 0 0	...	10 7 8	24
...	...	...	...	5 3 0	...	5 3 0	25
...	10 7 6	...	8 16 7	40 0 3	104 1 10	163 6 2	26
6 7 1	215 17 8	...	...	...	...	422 4 9	27
...	388 0 6	...	...	11 11 0	...	399 11 6	28
...	...	1 10 1	...	...	...	1 10 1	29
...	...	...	...	6 0 0	...	6 0 0	30
...	...	...	...	5 0 0	45 18 9	50 18 9	31
1 2 6	...	...	...	8 1 6	...	9 4 0	32
2 12 7	...	...	200 9 8	6 17 0	...	249 19 3	33
1 14 3	...	0 14 8	...	40 4 11	...	42 13 10	
...	236 14 10	7 14 2	...	23 15 7	73 0 0	341 4 7	34
...	...	...	...	1 1 0	...	1 1 0	35
...	5 14 5	...	...	1 15 0	20 2 6	27 11 11	36
...	...	...	...	1 17 8	1 8 4	3 6 0	37
...	...	0 2 6	...	19 1 4	9 4 10	28 8 8	38
...	...	...	4 6 3	46 8 2	...	50 14 5 }	39
8 0 6	...	...	...	8 6 8	...	16 7 2 }	
...	...	...	...	2 0 0	...	2 0 0	40
...	...	...	...	3 11 0	...	3 11 0	41
...	...	...	...	5 17 6	...	5 17 6	42
...	...	...	...	1 0 0	...	1 0 0	43

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
44	Skene	20 5 5	...	...	...	...	20
45	Slains	...	...	...	...	...	...
46	Strichen	16 13 0	...	...	0 4 9	...	16 1
47	Tarland and Migvie	93 12 1	...	...	200 4 4	...	293 1
48	Turriff	31 16 1	...	...	...	...	31 1
49	Tyrie	0 5 0	...	...	...	...	0
50	Udny	...	...	...	...	...	...
	Total	3,722 9 10	4 0 0	1 0 0	784 12 3	1,960 11 4	6,472 1
	ARGYLL.						
1	Ardchattan & Muckairn	...	...	...	4 0 0	...	4
2	Ardnamurchan	5 0 0	...	...	...	...	5
3	Campbeltown	112 14 1	...	...	...	...	112 1
4	Colonsay and Oronsay	No Return.					
5	Dunoon and Kilmun — Burgh	262 14 5	...	...	6 6 0	...	269
	Dunoon and Kilmun — Landward	289 4 1	...	...	5 7 0	450 0 0	744 1
6	Glassary	11 10 0	...	...	...	...	11 1
7	Glenorchy and Inishail	8 1 5	...	...	...	...	8
8	Inveraray — Burgh	25 0 0	...	...	...	...	25
	Inveraray — Landward	...	...	...	...	...	...
9	Kilarrow	...	...	...	11 7 2	...	11
10	Kilcalmonell & Kilberry	19 19 0	...	...	...	...	19 1
11	Kilchoman	40 2 2	...	...	12 4 1	...	52
12	Kilchrennan & Dalavich	...	...	...	2 0 0	...	2
13	Kildalton	...	...	...	30 16 0	...	30 1
14	Kilfinan	29 15 2	...	...	...	...	29 1
15	Kilfinichen	10 0 0	...	...	...	...	10
16	Killean and Kilchenzie	...	...	...	...	...	...
17	Kilmodan	...	...	...	...	...	...
18	Kilmore and Kilbride — Bur. (Oban)	25 2 10	...	...	17 5 0	...	42
	Kilmore and Kilbride — Landward	6 9 6	...	...	...	...	6
19	Kilninian and Kilmore	...	...	...	...	...	...
20	Knapdale, North	5 0 0	...	...	...	...	5
21	Knapdale, South	30 10 4	...	...	...	300 0 0	330 1
22	Lismore and Appin	24 2 6	...	...	...	...	24
23	Lochgoilhead	22 7 9	...	...	...	...	22
24	Morven	18 8 3	...	...	...	...	18
25	Saddell and Skipness	...	...	...	...	...	...
26	Strachur	5 3 0	...	...	...	...	5
27	Tyree	5 5 6	...	...	...	...	5
	Total	956 10 0	...	...	89 5 3	750 0 0	1,795 1
	AYR.						
1	Ardrossan — Burgh	129 1 11	...	...	14 9 0	...	143 1
	Ardrossan — Landward	120 13 3	...	...	8 5 0	...	128 1
2	Auchinleck (Landward)	72 8 9	...	...	...	...	72
3	Ayr — Burgh	63 0 0	...	...	5 1 8	...	68
	Ayr — Landward	...	...	...	...	...	...
4	Ballantrae	12 19 0	...	...	...	...	12 1
5	Barr	...	...	...	...	...	...
6	Beith	34 7 7	...	...	...	...	34
7	Colmonell	5 0 0	...	...	...	...	5

EXPENDITURE.

ainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid with Interest during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	10 12 6	...	10 12 6	44
...	...	...	...	4 2 0	...	4 2 0	45
...	...	8 17 11	...	7 11 6	...	16 9 5	46
...	...	...	...	7 12 3	320 14 0	328 6 3	47
...	...	...	...	19 13 2	...	19 13 2	48
...	...	...	...	7 2 0	...	7 2 0	49
...	...	...	...	2 8 2	...	2 8 2	50
1 18 4	2,225 16 9	27 12 0	825 4 7	1,747 5 8	612 18 4	5,860 15 8	
...	...	...	...	4 0 0	...	4 0 0	1
...	...	...	...	5 0 0	...	5 0 0	2
9 7 3	...	17 18 2	...	98 7 0	...	335 12 5	3
							4
2 10 7	...	...	42 19 6	21 14 0	212 14 1	309 18 2	5
3 2 9	570 11 7	4 0 0	41 0 2	38 11 2	...	747 5 8	
...	...	...	...	11 10 0	...	11 10 0	6
...	...	...	...	6 1 0	...	6 1 0	7
...	...	...	...	30 0 0	...	30 0 0	8
...	...	...	...	5 11 0	...	5 11 0	
...	...	7 12 9	...	...	...	7 12 9	9
...	...	...	6 19 0	13 0 0	...	19 19 0	10
2 6 8	...	...	...	13 8 9	...	25 15 5	11
...	...	...	...	2 0 0	...	2 0 0	12
2 0 0	...	20 16 0	4 0 0	4 0 0	...	30 16 0	13
...	...	...	...	10 8 0	...	10 8 0	14
...	...	...	...	10 0 0	...	10 0 0	15
...	...	...	...	3 0 0	...	3 0 0	16
...	...	...	...	3 1 0	...	3 1 0	17
...	...	14 13 5	...	27 14 5	...	42 7 10	18
...	...	0 9 6	...	6 0 0	...	6 9 6	
...	...	...	...	10 0 0	...	10 0 0	19
...	...	...	...	5 0 0	...	5 0 0	20
0 0 0	...	...	...	30 10 4	...	330 10 4	21
...	...	...	...	18 11 0	...	18 11 0	22
...	...	2 3 0	...	20 6 0	...	22 9 0	23
...	...	4 9 3	...	8 14 7	...	13 3 10	24
...	...	...	...	3 0 0	...	3 0 0	25
...	...	0 3 0	...	5 0 0	...	5 3 0	26
...	...	0 5 6	...	5 0 0	...	5 5 6	27
9 7 3	570 11 7	72 10 7	94 18 8	419 8 3	212 14 1	2,029 10 5	
...	...	...	...	73 9 6	...	73 9 6	1
0 9 7	42 12 6	42 13 11	...	28 14 6	...	124 10 6	
...	...	...	40 9 3	77 13 3	...	118 2 6	2
...	...	30 8 10	...	59 8 2	...	89 17 0	3
...	...	...	...	10 5 0	...	10 5 0	
...	7 7 0	...	...	5 12 0	...	12 19 0	4
...	...	...	...	1 0 0	...	1 0 0	5
...	7 10 7	...	...	26 17 0	...	34 7 7	6
...	...	...	...	5 0 0	...	5 0 0	7

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
8	Coylton	16 19 1	...	...	...	...	16 19
9	Craigie	5 4 9	...	...	...	...	5
10	Cumnock, New	10 0 0	...	...	...	...	10
11	Cumnock, Old (Burgh)*	265 8 0	...	...	17 8 10	...	282 10
12	Dailly	17 3 11	...	...	...	...	17
13	Dalmellington	43 11 3	...	...	...	...	43 11
14	Dalry	72 15 3	...	...	...	...	72 15
15	Dalrymple	7 10 9	...	...	...	...	7 10
16	Dreghorn	21 1 2	...	...	1 19 2	...	23
17	Dundonald	117 14 6	...	...	3 3 1	87 0 0	207 17
18	Dunlop	29 18 10	...	...	...	...	29 18
19	Galston — Burgh	25 3 7	...	...	...	100 0 0	125
	Galston — Landward	106 0 0	...	...	0 6 0	...	106
20	Girvan	46 0 0	...	...	...	...	46
21	Irvine — Burgh	...	...	...	...	...	...
	Irvine — Landward	56 18 1	...	...	0 6 6	...	57
22	Kilbirnie	...	...	...	...	...	...
23	Kilbride, West	25 4 10	...	...	3 0 0	...	28
24	Kilmarnock — Burgh	555 10 9	...	...	38 8 0	...	593 18
	Kilmarnock — Landward	...	...	...	...	...	...
25	Kilmaurs	33 3 11	...	1 13 4	...	...	34 17
26	Kilwinning	80 16 11	...	...	31 15 10	...	112 12
27	Kirkoswald	55 5 1	...	...	...	...	55
28	Largs	168 5 7	...	...	114 10 4	...	282 15
29	Loudoun—						
	Burgh (Newmilns and Greenholm)	6 17 7	...	...	0 18 0	...	7 15
	Burgh (Darvel)	7 0 0	...	...	...	...	7
30	Maybole — Burgh	42 18 0	...	...	...	...	42 18
	Maybole — Landward	1 0 0	...	...	...	...	1
31	Monkton	20 17 6	...	...	...	...	20 17
32	Muirkirk	41 0 9	...	0 11 0	...	...	41 11
33	Ochiltree	10 10 4	...	...	...	...	10 10
34	Riccarton (Landward)	234 14 9	...	...	...	...	234 14
35	Sorn	10 0 0	...	0 5 0	...	...	10
36	Stevenston	198 8 2	...	...	5 5 0	...	203 13
37	Stewarton — Burgh	77 0 0	...	...	...	100 0 0	177
	Stewarton — Landward	...	...	...	...	...	...
38	Straiton	5 0 0	...	...	...	...	5
39	Symington	6 1 4	...	...	...	...	6
40	Tarbolton	...	...	...	...	...	...
	Total	2,858 15 2	...	2 9 4	244 16 5	287 0 0	3,393
	BANFF.						
1	Aberlour	11 18 5	...	...	...	...	11 18
2	Alvah	1 0 0	...	...	...	...	1
3	Banff — Burgh	108 4 3	...	...	...	...	108
	Banff — Landward	...	...	...	...	...	...
4	Cullen — Burgh	...	...	...	10 0 0	...	10
	Cullen — Landward	...	...	...	...	...	...
5	Fordyce and Portsoy	34 3 7	...	...	10 8 8	...	44 15
6	Forglen	...	...	...	...	...	...
7	Gamrie, Macduff (Burgh)	8 0 9	...	...	...	...	8
8	Inveravon	3 0 0	...	...	...	...	3
9	Keith	10 5 9	...	2 2 0	...	...	12

* *Old Cumnock* (Burgh) includes part of the Parish of Auchinleck.

EXPENDITURE.																														No.
inage.			Water Supply.			Removal of Nuisances.			Hospitals.			Other Purposes, including Salaries, &c.			Loans Repaid with Interest during the Year.			Total.			
s.	d.		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
...			...			...			...			3	0	0	...			3	0	0	8
...			...			...			...			5	4	9	...			5	4	9	9
...			...			...			...			6	14	6	...			6	14	6	10
...			125	10	1	...			...			68	4	0	90	0	0	283	14	1	11
1	10		0	8	0	...			9	10	0	6	14	8	...			17	14	6	12
15	0		...			...			...			12	0	0	...			13	15	0	13
...			1	17	10	3	11	7	18	4	11	12	14	10	36	9	1	72	18	3	14
...			...			...			...			4	1	1	...			4	1	1	15
...			...			...			...			31	0	3	...			31	0	3	16
1	7		19	17	6	17	5	4	...			52	0	7	21	10	10	218	15	10	17
...			...			...			...			28	10	0	...			28	10	0	18
15	2		...			3	12	6	100	0	0	15	2	8	1	3	2	121	13	6	19
...			...			...			100	0	0	5	1	6	...			105	1	6	
19	3		24	3	9	24	8	0	...			18	15	8	...			79	6	8	20
6	4		116	7	10	6	8	6	...			32	6	9	...			281	9	5	21
...			...			1	7	0	...			19	7	4	...			20	14	4	
8	0		0	4	0	5	10	1	...			12	2	4	...			18	4	5	22
...			4	7	0	3	11	8	...			7	7	0	...			15	5	8	23
14	0		...			...			382	5	10	148	4	8	...			829	4	6	24
...			...			0	11	6	...			31	13	4	...			32	4	10	
...			...			3	0	2	...			16	6	7	...			19	6	9	25
8	5		22	10	5	55	9	4	...			17	19	2	...			110	7	4	26
...			39	6	0	...			...			13	19	7	...			53	5	7	27
...			104	7	8	77	7	5	...			101	0	10	...			282	15	11	28
...			...			0	6	3	...			7	9	4	...			7	15	7	29
9	3		...			...			...			...			...			12	9	3	
14	0		...			...			...			10	0	0	...			54	14	0	30
...			...			...			...			1	0	0	...			1	0	0	
...			...			0	0	8	...			3	3	0	20	17	6	24	1	2	31
...			1	14	4	3	5	6	14	1	8	18	2	9	...			37	4	3	32
...			...			0	4	0	...			6	0	0	...			6	4	0	33
...			...			14	5	8	10	3	9	30	4	1	...			54	13	6	34
10	6		...			1	13	6	...			6	0	0	...			8	4	0	35
4	4		109	6	9	21	6	10	...			50	8	11	...			218	6	10	36
...			6	6	6	0	10	0	...			13	0	0	35	0	0	54	16	6	37
...			...			...			...			7	15	6	...			7	15	6	
...			...			...			...			5	0	0	...			5	0	0	38
...			...			...			...			6	0	0	...			6	0	0	39
...			...			...			...			5	0	0	...			5	0	0	40
17	3		633	17	9	316	18	3	674	15	5	1,126	15	1	205	0	7	3,627	4	4	
...			...			...			...			5	6	0	...			5	6	0	1
...			...			...			...			1	0	0	...			1	0	0	2
...			57	0	4	10	1	8	35	16	10	28	12	3	...			131	11	1	3
...			...			...			0	19	2	5	10	0	...			6	9	2	
10	10		...			...			...			1	1	0	...			3	11	10	4
...			...			...			...			0	10	6	...			0	10	6	
...			...			38	19	7	1	0	3	9	14	5	...			49	14	3	5
...			...			...			...			1	0	0	...			1	0	0	6
...			...			1	1	6	...			6	10	0	0	19	1	8	10	7	7
...			...			...			...			3	0	0	...			3	0	0	8
...			...			4	7	0	...			8	0	9	...			12	7	9	9

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
10	Kirkmichael - -	4 0 0	...	...	...	...	4 0
11	Marnoch - - -	...	...	...	...	...	...
12	Rathven - - -	341 10 11	...	53 17 6	2 9 2	...	397 17
13	St Fergus - - -	2 7 0	...	...	...	...	2 7
	Total -	524 10 8	...	55 19 6	22 17 10	...	603 8
	BERWICK.						
1	Ayton - - - -	15 8 0	...	...	...	...	15 8
2	Chirnside - - -	25 19 2	...	...	...	...	25 19
3	Coldingham - -	30 18 9	...	...	...	...	30 18
4	Coldstream (Landward)	4 13 7	...	...	...	...	4 13
5	Dunse (Burgh) - -	...	...	...	...	...	...
6	Earlstoun - - -	26 4 5	...	...	...	200 0 0	226 4
7	Edrom - - -	...	...	...	...	...	...
8	Gordon - - -	0 7 0	...	...	...	...	0 7
9	Greenlaw - - -	...	...	...	2 9 6	...	2 9
10	Hume - - -	...	...	...	...	...	...
11	Lauder - - -	44 3 3	...	...	...	...	44 3
12	Swinton - - -	2 12 2	...	...	...	...	2 12
13	Whitsome - - -	3 11 0	...	...	...	...	3 11
	Total -	153 17 4	...	...	2 9 6	200 0 0	356 6
	BUTE.						
1	Kilbride (Arran) - -	67 14 10	...	...	...	...	67 14
2	Kingarth - - -	17 14 7	...	...	...	...	17 14
3	North Bute - - -	23 7 10	...	...	...	...	23 7
4	Rothesay - - -	204 7 0	...	...	82 14 0	...	287 1
	Total -	313 4 3	...	...	82 14 0	...	395 18
	CAITHNESS.						
1	Dunnet - - -	4 0 0	...	...	...	...	4 0
2	Halkirk - - -	...	...	...	...	...	...
3	Latheron - - -	7 13 7	...	..	...	...	7 13
4	Olrig - - - -	18 14 0	...	...	...	...	18 14
5	Reay - - - -	5 0 0	...	...	...	...	5 0
6	Thurso { Burgh - -	...	...	...	...	...	...
	Thurso { Landward -	...	...	...	10 0 0	...	10 0
7	Watten - - -	2 10 0	...	...	...	...	2 10
8	Wick { Burgh - -	...	7 17 6	...	...	...	7 17
	Wick { B. (Pulteneytown)	10 0 0	...	...	...	...	10 0
	Wick { Landward -	...	...	...	17 18 6	...	17 18
	Total -	47 17 7	7 17 6	...	27 18 6	...	83 13
	CLACKMANNAN.						
1	Alloa { Burgh - -	151 19 9	...	...	2837 7 9	5,000 0 0	7,989 7
	Alloa { Landward -	50 10 0	...	...	6 16 5	600 0 0	657 6
2	Clackmannan - -	90 9 3	...	...	...	200 0 0	290 9
3	Dollar - - - -	...	...	...	...	...	...
4	Logie { B. (Bdge. of Allan)	33 11 2	...	...	...	...	33 11
	Logie { Landward -	...	...	...	9 0 0	...	9 0
5	Tillicoultry (Landward)	50 0 0	...	...	...	...	50 0
	Total -	376 10 2	...	...	2853 4 2	5,800 0 0	9,029 14

EXPENDITURE.							
nage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans repaid with Interest during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
.	...	...	...	4 0 0	...	4 0 0	10
.	...	...	...	3 3 0	...	3 3 0	11
15 4	3 16 0	62 2 3	3 16 9	68 7 1	200 0 0	341 17 5	12
..	...	...	...	...	...	...	13
6 2	60 16 4	116 12 0	41 13 0	145 15 0	200 19 1	572 1 7	
..	...	10 8 0	...	5 0 0	...	15 8 0	1
2 3	...	...	...	2 19 0	...	14 1 3	2
..	0 18 6	5 18 4	...	10 0 0	...	16 16 10	3
..	...	...	...	3 3 0	...	3 3 0	4
..	...	...	...	10 0 0	...	10 0 0	5
4 10	166 5 6	17 7 8	...	3 11 11	28 1 4	220 11 3	6
..	...	...	...	6 1 0	...	6 1 0	7
..	...	0 7 0	...	...	...	0 7 0	8
..	...	6 10 0	...	2 1 9	...	8 11 9	9
..	...	...	...	2 2 0	...	2 2 0	10
..	18 16 0	...	...	4 8 3	...	23 4 3	11
..	...	...	...	2 12 2	...	2 12 2	12
..	...	...	...	3 11 0	...	3 11 0	13
7 1	186 0 0	40 11 0	...	55 10 1	28 1 4	326 9 6	
..	...	0 6 2	...	15 0 0	...	15 6 2	1
..	...	...	4 5 6	16 14 1	...	20 19 7	2
..	...	...	...	15 4 0	...	15 4 0	3
8 3	...	...	485 15 8	79 9 2	...	622 13 1	4
8 3	...	0 6 2	490 1 2	126 7 3	...	674 2 10	
..	...	...	...	4 0 0	...	4 0 0	1
..	...	0 1 0	...	5 0 0	...	5 1 0	2
..	...	...	...	7 13 7	...	7 13 7	3
..	...	...	...	9 9 0	...	9 9 0	4
..	...	...	...	5 0 0	...	5 0 0	5
.	...	...	...	3 0 0	...	3 0 0	6
..	...	...	...	10 0 0	...	10 0 0	
..	...	...	...	2 10 0	...	2 10 0	7
..	...	...	...	3 3 0	...	3 3 0	8
..	...	...	...	10 0 0	...	10 0 0	
..	...	...	...	17 18 6	...	17 18 6	
..	...	0 1 0	...	77 14 1	...	77 15 1	
18 7	...	...	...	30 0 0	...	5,994 18 7	1
19 10	...	...	...	10 0 0	...	675 19 10	
9 9	...	33 14 10	...	30 2 7	...	296 7 2	2
..	...	0 12 3	...	7 10 0	...	8 2 3	3
..	...	18 11 2	...	15 0 0	...	33 11 2	5
..	...	1 13 0	...	5 0 0	...	6 13 0	
..	...	...	...	6 11 0	...	6 11 0	4
8 2	...	54 11 3	...	104 3 7	...	7,022 3 0	

No.	County and Parish.	RECEIPT. Assessment. £ s. d.	Penalties. £ s. d.	Authors of Nuisances, &c. £ s. d.	Other Sources. £ s. d.	Loans during the Year on Security of Rates or Property. £ s. d.	Total £ s.
	DUMBARTON.						
1	Bonhill	385 19 3	...	...	27 14 4	2847 9 3	3261 2
2	Cardross (Landward)	0 2 0	0 5 0	0 10 0	0 14 4	...	1 11
3	Cumbernauld	24 10 7	...	...	...	...	24 10
4	Dumbarton (Burgh)*	66 8 7	...	...	0 8 3	...	66 16
5	Kilmaronock	20 16 8	...	...	...	...	20 16
6	Kilpatrick, New	146 7 7	...	...	...	...	146 7
7	Kilpatrick, Old	703 0 7	0 15 0	82 7 7	...	10500 0 0	11286 3
8	Kirkintilloch {Burgh	926 19 1	...	...	153 18 8	...	1080 17
	Kirkintilloch {Landward	...	...	...	...		...
9	Roseneath (Landward)	19 0 5	...	...	...	...	19 6
10	Row—						
	Burgh (Helensburgh)	222 12 10	...	...	1903 10 9	...	2126 3
	Landward	61 8 11	...	...	0 0 7	...	61 9
	Total	2,577 6 6	1 0 0	82 17 7	2086 6 11	13347 9 3	18095 6
	DUMFRIES.						
1	Annan (Burgh)	...	...	...	2 12 0	...	2 12
2	Applegarth	2 5 0	...	...	...	...	2 5
3	Caerlaverock	5 0 0	...	...	...	...	5 0
4	Canonbie	10 0 0	...	...	...	...	10 0
5	Closeburn	3 0 0	...	...	...	...	3 0
6	Dryfesdale, B. (Lockerby)	...	...	...	6 0 0	...	6 0
7	Dumfries {Burgh	348 0 0	...	...	5 14 0	...	353 14
	Dumfries {Landward	84 9 9	...	...	...	...	84 9
8	Dunscore	7 0 0	...	...	...	...	7 0
9	Durrisdeer	5 10 0	...	...	...	...	5 10
10	Glencairn	18 0 0	...	...	...	...	18 0
11	Hoddam	8 8 0	...	...	...	...	8 8
12	Hutton	...	...	...	...	...	...
13	Kirkconnell	4 0 0	...	...	...	...	4 0
14	Kirkmahoe	3 5 2	...	...	...	...	3 5
15	Kirkpatrick-Juxta	6 17 3	...	...	...	...	6 17
16	Langholm (Burgh)	92 17 6	...	...	4 14 5	...	97 11
17	Moffat {Burgh	...	...	...	8 0 0	...	8 0
	Moffat {Landward	5 0 0	...	...	...	...	5 0
18	Morton	...	...	...	...	...	...
19	Mousewald	2 0 0	...	...	...	...	2 0
20	Penpont	6 6 10	...	...	...	...	6 6
21	Ruthwell	4 10 0	...	...	...	...	4 10
22	Sanquhar {Burgh	16 7 2	...	...	0 3 8	...	16 10
	Sanquhar {Landward	5 2 6	...	...	...	...	5 2
23	Tinwald	5 0 6	...	...	...	...	5 0
24	Torthorwald	...	...	...	...	4 15 0	4 15
25	Wamphray	1 10 0	...	...	...	...	1 10
	Total	644 9 8	...	...	27 4 1	4 15 0	676 8
	EDINBURGH.						
1	Borthwick	...	...	...	...	...	...
2	Calder, Mid	8 13 4	...	...	...	...	8 13

* *Dumbarton* (Burgh) includes part of the Parish of Cardross.

EXPENDITURE.

Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20 16 7	102 6 9	66 18 0	...	66 0 0	1357 5 1	1,613 6 5	1
...	...	33 1 8	...	31 11 7	...	64 13 3	2
...	...	...	...	10 17 7	...	10 17 7	3
...	...	...	192 3 3	55 16 10	...	248 0 1	4
...	...	...	...	6 6 0	...	6 6 0	5
...	142 5 6	1 2 6	...	43 9 4	...	186 17 4	6
...	...	128 18 1	...	102 15 1	318 14 5	550 7 7	7
9 6 9	1,349 18 9	...	...	96 1 9	789 2 3	2,244 9 6	8
...	...	...	...	10 7 4	...	10 7 4	
...	...	...	...	15 5 0	...	15 5 0	9
24 18 8	...	...	2,150 8 8	139 6 6	57 10 7	2,372 4 5	10
...	...	...	...	9 3 8	...	9 3 8	
55 2 0	1,594 11 0	230 0 3	2,342 11 11	587 0 8	2,522 12 4	7,331 18 2	

...	...	...	...	2 12 0	...	2 12 0	1
...	...	0 3 0	...	2 2 0	...	2 5 0	2
...	...	...	...	7 2 0	...	7 2 0	3
...	...	...	...	10 0 0	...	10 0 0	4
...	...	...	...	3 0 0	...	3 0 0	5
...	...	...	...	6 0 0	...	6 0 0	6
...	...	...	...	348 16 2	...	348 16 2	7
40 0 0	...	1 15 7	...	18 4 6	24 9 8	84 9 9	
...	...	...	...	7 0 0	...	7 0 0	8
...	...	1 12 6	...	4 0 0	...	5 12 6	9
...	...	...	...	2 0 0	...	2 0 0	10
2 2 0	...	...	...	8 8 0	...	10 10 0	11
...	...	...	...	5 0 0	...	5 0 0	12
...	...	...	...	4 0 0	...	4 0 0	13
...	...	0 5 2	...	3 0 0	...	3 5 2	14
...	...	...	...	5 13 0	...	5 13 0	15
18 3 1	21 12 10	...	...	56 18 4	...	96 14 3	16
...	...	...	...	8 0 0	...	8 0 0	17
...	...	...	...	5 0 0	...	5 0 0	
...	3 1 9	0 2 6	0 8 0	3 0 0	...	6 12 3	18
...	...	...	...	2 0 0	...	2 0 0	19
...	...	...	...	4 8 8	...	4 8 8	20
...	...	...	1 1 0	2 2 0	...	3 3 0	21
...	...	...	...	11 18 0	...	11 18 0	22
1 2 6	...	...	...	4 0 0	...	5 2 6	
...	...	...	...	5 0 6	...	5 0 6	23
...	...	...	...	4 15 0	...	4 15 0	24
...	...	...	...	1 10 0	...	1 10 0	25
61 7 7	24 14 7	3 18 9	1 9 0	545 10 2	24 9 8	661 9 9	

...	...	...	...	10 10 8	...	10 10 8	1
...	...	...	...	8 13 4	...	8 13 4	2

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
3	Calder, West	430 9 0	...	...	1 10 11	...	431 19
4	Carrington	...	...	...	0 2 10	...	0 2
5	Colinton	73 12 7	...	...	...	...	73 12
6	Corstorphine	34 11 9	...	...	...	...	34 11
7	Cramond	36 2 0	...	...	...	...	36 2
8	Cranston	6 4 0	...	...	...	...	6 4
9	Crichton	7 4 6	...	...	...	...	7 4
10	Currie	42 19 3	...	...	...	900 0 0	942 19
11	Dalkeith	190 0 0	...	...	1 16 7	...	191 16
12	Duddingston (Landward)	12 0 0	...	...	...	...	12 0
13	Edinburgh*	1,346 6 1	...	...	14 2 8	...	1,360 8
14	Glencross	10 0 0	...	...	...	...	10 0
15	Heriot	2 0 0	...	...	...	...	2 0
16	Inveresk B. (Musselburgh)	44 13 3	...	...	6 5 9	...	50 19
17	Kirknewton	30 0 0	...	...	13 0 0	...	43 0
18	Lasswade	48 3 6	...	...	2 4 0	...	50 7
19	Leith (North and South)	826 10 10	...	...	...	...	826 10
20	Liberton (Landward)	23 19 0	...	...	...	...	23 19
21	Newbattle	5 0 0	...	...	...	...	5 0
22	Newton	11 13 4	...	...	...	...	11 13
23	Penicuik — Burgh	37 0 9	...	...	...	...	37 0
	Penicuik — Landward	24 15 6	...	...	...	...	24 15
24	Ratho	...	...	...	27 3 11	...	27 3
25	St Cuthberts & Canongate Combination (L.)	26 15 6	...	...	...	...	26 15
26	Stow	5 9 2	...	...	...	...	5 9
27	Temple	...	...	...	...	...	...
	Total	3,284 3 4	...	...	66 6 8	900 0 0	4,250 10
	ELGIN OR MORAY.						
1	Alves	...	...	...	...	...	...
2	Bellie	1 1 0	...	...	...	...	1 1
3	Cromdale	5 0 0	...	...	...	...	5 0
4	Drainie	10 7 6	...	...	...	...	10 7
5	Duffus	13 14 10	...	...	3 19 3	...	17 14
6	Elgin† — Burgh	466 12 0	...	...	...	...	466 12
	Elgin† — Landward	...	...	...	...	...	...
7	Forres (Burgh)	...	...	...	...	...	...
8	Kinloss	11 19 8	...	...	...	...	11 19
9	Knockando	1 0 0	...	...	...	...	1 0
10	New Spynie (Landward)	...	...	...	...	...	...
11	Rothes	52 0 9	...	...	...	...	52 0
12	St Andrews-Lhanbride (Landward)	...	...	...	1 1 0	...	1 1
13	Speymouth	...	...	...	...	...	...
14	Urquhart	66 12 10	...	...	...	...	66 12
	Total	628 8 7	...	...	5 0 3	...	633 8
	FIFE.						
1	Abbotshall (Burgh of Linktown)	65 2 6	...	...	...	...	65 2
2	Aberdour	27 15 3	...	...	7 16 0	300 0 0	335 11
3	Anstruther-Easter	15 19 7	...	...	...	...	15 19

* *Edinburgh* includes the Parish of Canongate and parts of the Parishes of St Cuthberts, South Leith, and Liberton.
† *Elgin* includes parts of the Parishes of New Spynie and St Andrews-Lhanbride.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans repaid, with Interest, during the Year.	TOTAL.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	70 18 7	85 17 11	...	38 7 3	169 8 5	354 12 2	3
...	0 12 0	...	...	2 0 0	...	2 12 0	4
...	58 12 7	...	...	15 0 0	...	73 12 7	5
3 1 10	0 8 6	6 10 0	...	24 11 5	...	34 11 9	6
2 10 0	0 4 0	2 0 0	...	28 12 1	...	33 6 1	7
...	...	2 0 0	...	4 4 0	...	6 4 0	8
...	...	0 18 6	...	6 6 0	...	7 4 6	9
180 4 10	616 1 6	...	...	42 19 3	56 17 2	896 2 9	10
...	156 3 0	...	13 12 7	17 9 8	...	187 5 3	11
...	...	1 0 0	...	6 12 6	...	7 12 6	12
...	...	84 16 4	133 11 7	1,177 19 10	...	1,396 7 9	13
...	...	...	...	10 0 0	...	10 0 0	14
...	...	...	...	1 0 0	...	1 0 0	15
...	...	...	...	67 10 7	...	67 10 7	16
32 12 10	...	31 4 0	...	13 4 7	...	77 1 5	17
...	20 3 1	...	...	15 11 6	46 5 0	81 19 7	18
20 0 0	...	72 8 2	294 16 7	328 4 1	...	715 8 10	19
...	...	...	...	23 19 0	...	23 19 0	20
...	...	...	...	5 0 0	...	5 0 0	21
...	...	...	1 2 6	10 10 10	...	11 13 4	22
3 11 2	8 10 0	...	14 19 7	10 0 0	...	37 0 9	23
...	1 15 6	...	13 0 0	10 0 0	...	24 15 6	
...	...	...	...	5 5 0	...	5 5 0	24
...	...	...	...	26 15 6	...	26 15 6	25
...	...	...	...	2 2 0	...	2 2 0	26
...	...	2 5 0	...	7 0 0	...	9 5 0	27
242 0 8	933 8 9	288 19 11	471 2 10	1,899 9 1	272 10 7	4,117 11 10	
...	...	...	...	2 0 0	...	2 0 0	1
...	...	...	...	1 1 0	...	1 1 0	2
...	...	9 15 0	...	2 10 0	...	12 5 0	3
...	...	0 19 9	0 11 1	7 10 0	...	9 0 10	4
...	...	...	2 1 3	10 11 6	...	12 12 9	5
99 4 6	...	307 7 6	...	60 0 0	...	466 12 0	6
...	...	...	...	5 0 0	...	5 0 0	
...	1 10 0	...	...	7 10 0	...	9 0 0	7
...	0 5 8	...	0 1 8	8 2 3	...	8 9 7	8
...	...	...	...	1 0 0	...	1 0 0	9
...	...	...	...	1 1 0	...	1 1 0	10
...	0 8 0	...	...	12 8 6	35 10 3	48 6 9	11
...	...	...	...	1 1 0	...	1 1 0	12
...	...	...	...	1 1 0	...	1 1 0	13
...	...	...	41 7 4	15 15 6	...	57 2 10	14
99 4 6	2 3 8	318 2 3	44 1 4	136 11 9	35 10 3	635 13 9	
...	...	52 10 5	...	11 7 6	...	63 17 11	1
280 0 0	...	26 18 7	...	3 10 2	...	310 8 9	2
...	...	...	...	5 16 0	...	5 16 0	3

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	TOT.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
4	Anstruther-Wester (Bur.)	...	...	...	...	...	...
5	Arngask	1 0 0	...	...	...	...	1
6	Auchterderran	9 8 11	...	...	0 7 4	...	9 1
7	Auchtermuchty	10 0 0	...	...	0 11 7	...	10 1
8	Auchtertool	9 0 2	...	...	1 4 0	...	10
9	Ballingry	...	...	...	...	...	...
10	Balmerino	...	...	...	2 15 0	...	2 1
11	Beath	112 0 0	...	...	5 14 2	...	117 1
12	Burntisland	329 0 2	...	...	3 0 0	1,000 0 0	1,332
13	Cameron	...	...	...	...	...	...
14	Carnbee	5 5 0	...	...	...	...	5
15	Collessie	13 7 1	...	...	...	...	13
16	Crail (Burgh)	...	...	...	...	...	...
17	Creich	1 1 0	...	...	...	...	1
18	Cults	...	...	...	...	...	...
19	Cupar (Landward)	...	...	...	...	...	...
20	Dairsie	...	...	...	1 0 0	...	1
21	Dalgety	...	...	...	...	...	...
22	Denino	1 1 0	...	...	...	...	1
23	Dunfermline { Burgh	...	...	...	...	...	...
	Dunfermline { Landward	74 18 3	...	...	...	...	74 1
24	Dysart	19 1 9	...	...	95 17 4	...	114 1
25	Elie (Landward)	...	...	...	...	...	...
26	Falkland	64 0 0	...	...	10 17 9	...	74 1
27	Ferry-Port-on-Craig	19 9 10	...	...	...	...	19
28	Flisk	6 0 0	...	...	...	...	6
29	Forgan	...	...	...	...	...	...
30	Inverkeithing	18 6 4	...	...	...	...	18
31	Kemback	1 0 0	...	...	...	...	1
32	Kennoway	4 15 6	...	...	...	...	4 1
33	Kettle	...	...	...	...	...	...
34	Kilconquhar (Landward)	23 10 0	...	...	...	...	23 1
35	Kilmany	...	...	...	3 0 0	...	3
36	Kilrenny—						
	Burgh (Cellardyke)	...	...	...	...	...	...
	Landward	...	...	...	...	...	...
37	Kinghorn (Landward)	36 12 2	...	...	...	...	36 1
38	Kinglassie	9 11 8	...	...	...	...	9 1
39	Kirkcaldy	238 8 0	...	...	...	...	238
40	Largo	3 8 0	...	...	...	...	3
41	Leslie	51 13 11	...	...	...	...	51 1
42	Leuchars	13 4 8	...	...	...	...	13
43	Logie	...	...	...	...	...	...
44	Markinch	122 15 6	...	...	91 9 7	...	214
45	Monimail	4 0 0	...	...	...	...	4
46	Newburgh	95 0 0	...	...	...	...	95
47	Pittenweem (Burgh)	275 9 0	...	...	...	711 11 9	987
48	St Andrews* { Burgh	...	...	...	...	...	...
	St Andrews* { Landward	...	...	...	...	...	...
49	St Monance (Burgh)	...	...	...	...	...	...
50	Saline	10 7 9	...	...	...	...	10
51	Scoonie, Burgh (Leven)	52 0 0	...	...	...	...	52
52	Strathmiglo	5 7 6	...	...	...	...	5
53	Torryburn	41 0 1	...	...	0 18 0	...	41 1
54	Wemyss	475 19 2	...	...	151 5 2	...	627
	Total	2,265 19 9	...	...	375 15 11	2,011 11 9	4,653

* *St Andrews* (Burgh) includes a part of the Parish of St Leonards.

EXPENDITURE.																		No.
Drainage.			Water Supply.			Removal of Nuisances.			Hospitals.			Other Purposes, including Salaries, &c.			Loans Repaid, with Interest, during the Year.			Total.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
...			29	19	7	...			...			...			...			29	19	7	4
...			...			...			...			1	0	0	...			1	0	0	5
1	11	7	3	18	9	2	0	4	...			5	6	4	...			12	17	0	6
...			...			...			...			8	10	9	...			8	10	9	7
1	2	0	...			0	12	0	...			2	5	6	...			3	19	6	8
...			...			...			...			3	1	0	...			3	1	0	9
...			...			...			...			2	15	0	...			2	15	0	10
...			21	16	2	0	10	0	1	13	6	6	3	9	56	16	6	86	19	11	11
...			602	3	6	...			...			63	15	11	73	6	0	739	5	5	12
...			...			...			...			1	19	6	...			1	19	6	13
...			...			...			...			5	1	0	...			5	1	0	14
...			...			...			...			9	0	0	...			9	0	0	15
5	8	3	4	1	0	...			...			...			...			9	9	3	16
...			...			...			...			1	1	0	...			1	1	0	17
...			...			...			...			2	0	0	...			2	0	0	18
...			...			...			...			3	0	0	...			3	0	0	19
...			...			...			...			1	0	0	...			1	0	0	20
...			...			...			...			10	4	1	105	7	4	115	11	5	21
...			...			...			...			1	1	0	...			1	1	0	22
...			...			...			...			28	14	4	...			28	14	4	23
...			...			1	18	3	4	10	0	2	13	6	105	7	4	114	9	1	
181	10	2	...			1	2	0	...			44	14	10	...			227	7	0	24
...			...			...			...			1	0	0	..			1	0	0	25
...			52	0	0	16	13	3	...			8	4	0	...			76	17	3	26
20	19	3	...			31	0	6	...			8	15	4	...			60	15	1	27
...			...			...			...			3	0	0	...			3	0	0	28
...			...			...			...			8	3	0	...			8	3	0	29
...			10	5	3	...			...			17	12	10	...			27	18	1	30
...			...			...			...			1	0	0	...			1	0	0	31
...			...			...			...			5	10	0	...			5	10	0	32
0	7	3	...			0	4	7	...			3	0	0	...			3	11	10	33
...			...			0	1	0	...			11	10	0	...			11	11	0	34
...			...			...			...			3	0	0	...			3	0	0	35
7	7	11	15	13	4	...			...			5	0	0	...			28	1	3	36
...			...			...			...			5	0	0	...			5	0	0	
...			...			...			...			30	5	11	...			30	5	11	37
...			7	14	10	0	5	4	...			2	4	0	...			10	4	2	38
24	13	8	...			137	19	11	3	16	4	77	1	5	...			243	11	4	39
...			...			0	14	6	...			4	10	0	...			5	4	6	40
...			...			28	10	0	...			25	3	11	...			53	13	11	41
...			...			3	4	8	...			10	0	0	...			13	4	8	42
...			...			...			...			4	0	0	...			4	0	0	43
0	18	7	...			4	18	10	...			67	8	5	137	19	8	211	5	6	44
...			...			...			...			4	0	0	...			4	0	0	45
...			7	1	4	1	11	1	30	2	6	21	0	0	35	0	0	94	14	11	46
...			711	11	9	...			...			28	18	3	274	4	0	1,014	14	0	47
...			...			...			2	5	0	25	7	11	...			27	12	11	48
...			...			...			...			5	0	0	...			5	0	0	
...			...			...			...			28	5	9	...			28	5	9	49
...			...			...			...			8	0	0	...			8	0	0	50
...			...			...			...			52	0	0	...			52	0	0	51
...			...			...			...			4	0	0	...			4	0	0	52
14	8	0	...			9	10	0	6	10	0	8	12	2	31	8	0	70	8	2	53
339	2	0	165	19	1	220	12	0	...			67	3	1	115	0	10	907	17	0	54
877	8	8	1,632	4	7	540	17	3	48	17	4	777	17	2	934	9	8	4,811	14	8	

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
	FORFAR.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberlemno	1 6 0	...	...	...	...	1 6
2	Arbroath*	220 0 0	...	...	5 0 8	...	225 0
3	Barry	105 1 11	...	...	285 18 0	300 0 0	690 19
4	Brechin {Burgh	1,046 7 5	...	...	...	16,000 0 0	17,046 7
	Brechin {Landward	80 0 0	...	...	...	...	80 0
5	Cortachie	...	...	...	...	...	...
6	Craig	...	...	...	...	...	...
7	Dun	5 1 1	...	...	...	...	5 1
8	Dundee†	4,012 14 3	...	...	...	...	4,012 14
9	Dunnichen	5 0 0	...	...	...	...	5 0
10	Edzell	7 0 11	...	...	...	...	7 0
11	Forfar {Burgh	...	...	...	...	...	...
	Forfar {Landward	...	...	...	4 4 0	...	4 4
12	Kinnettles	...	...	...	2 10 0	...	2 10
13	Kirriemuir {Burgh	32 0 0	...	...	...	...	32 0
	Kirriemuir {Landward	10 0 0	...	...	...	...	10 0
14	Logie-Pert	...	...	...	...	...	...
15	Mains and Strathmartin	3 0 0	...	...	...	...	3 0
16	Monikie	...	...	...	5 0 0	...	5 0
17	Montrose (Landward)	...	...	...	...	...	...
18	Newtyle	11 8 1	...	...	0 0 7	...	11 8
19	Panbride	...	...	...	...	...	...
20	Rescobie	1 1 0	...	...	...	...	1 1
21	Ruthven	...	...	...	...	...	...
22	St Vigeans (Landward)	51 12 2	...	...	...	...	51 12
23	Tealing	5 0 0	...	...	...	...	5 0
	Total	5,596 12 10	...	...	302 13 3	16,300 0 0	22,199 6
	HADDINGTON.						
1	Aberlady	88 19 0	...	...	3 3 6	40 0 0	132 2
2	Bolton	...	...	...	1 1 0	...	1 1
3	Dirleton	10 0 0	...	...	...	...	10 0
4	Dunbar {Burgh	618 1 10	...	...	...	5,500 0 0	6,118 1
	Dunbar {Landward	163 10 0	...	...	...	...	163 10
5	Gladsmuir	5 0 0	...	...	...	...	5 0
6	Haddington {Burgh	401 0 0	...	...	400 0 0	5,500 0 0	6,301 0
	Haddington {Landward	...	...	...	...	...	...
7	N. Berwick {Burgh	...	...	...	...	...	...
	N. Berwick {Landward	12 15 0	...	...	...	...	12 15
8	Ormiston	...	...	...	8 14 11	...	8 14
9	Prestonkirk—						
	Burgh (East Linton)	10 0 0	...	...	...	...	10 0
	Landward	10 0 0	...	...	...	...	10 0
10	Prestonpans {Burgh	...	...	...	...	...	...
	Prestonpans {Landward	6 12 7	...	...	...	...	6 12
11	Salton	1 10 0	...	...	...	...	1 10
12	Spott	5 10 2	...	...	...	...	5 10
13	Stenton	3 3 0	...	...	...	...	3 3
14	Tranent	97 5 3	...	...	...	...	97 5
15	Whitekirk	14 7 5	...	...	...	...	14 7
	Total	1,447 14 3	...	...	412 19 5	11,040 0 0	12,900 13

* *Arbroath* includes a part of the Parish of St Vigeans.
† *Dundee* (Burgh) includes the whole of the Parish of Liff and Benvie.

EXPENDITURE.

Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	1 6 0	...	1 6 0	1
18 9 4	...	...	...	102 7 2	213 1 1	1,333 17 7	2
50 2 10	....	0 5 6	...	20 0 7	22 5 11	392 14 10	3
...	15,028 11 4	...	...	879 13 4	802 1 11	16,710 6 7	4
...	...	1 5 9	...	15 0 0	...	16 5 9	
...	...	...	...	2 0 0	...	2 0 0	5
0 2 0	...	...	...	...	2 5 0	2 7 0	6
...	...	...	...	5 5 3	...	5 5 3	7
...	48 0 0	...	141 7 10	3,823 6 5	...	4,012 14 3	8
...	...	...	...	5 0 0	...	5 0 0	9
0 17 6	...	...	...	6 2 10	...	7 0 4	10
23 16 4	2 13 10	8 14 1	...	26 14 0	...	61 18 3	11
...	...	...	...	4 4 0	...	4 4 0	
...	...	...	...	2 10 0	...	2 10 0	12
...	...	...	...	5 0 0	6 0 0	11 0 0	13
...	...	...	...	2 17 6	...	2 17 6	
...	...	...	...	2 0 0	...	2 0 0	14
...	...	...	...	6 1 0	...	6 1 0	15
...	...	...	...	5 0 0	...	5 0 0	16
...	...	...	...	12 0 0	..	12 0 0	17
...	...	...	...	5 0 9	...	5 0 9	18
...	...	...	...	9 0 6	...	9 0 6	19
...	...	...	...	1 1 0	...	1 1 0	20
...	...	...	...	2 0 0	...	2 0 0	21
...	...	...	...	18 18 5	...	18 18 5	22
...	...	...	...	5 0 0	...	5 0 0	23
93 8 0	15,079 5 2	10 5 4	141 7 10	4,967 8 9	1,045 13 11	22,637 9 0	
44 8 8	20 0 0	10 6 0	...	11 6 0	61 12 11	147 13 7	1
...	...	...	...	1 1 0	...	1 1 0	2
...	...	...	...	10 0 0	...	10 0 0	3
...	4,500 0 0	10 0 0	95 0 0	27 10 0	475 6 4	5,107 16 4	4
...	...	...	130 15 7	17 2 6	...	147 18 1	
...	...	...	...	5 0 0	...	5 0 0	5
[illegible]0 0 0	6,105 0 0	...	...	54 0 0	140 0 0	6,489 0 0	6
...	...	...	...	10 0 0	...	10 0 0	
...	...	...	...	7 0 2	...	7 0 2	7
...	...	...	...	12 15 0	...	12 15 0	
...	...	1 7 9	...	7 7 2	...	8 14 11	8
...	...	...	...	10 0 0	...	10 0 0	9
...	...	...	...	10 0 0	...	10 0 0	
...	...	...	2 10 0	8 15 10	...	11 5 10	10
...	...	...	...	...	3 0 0	3 0 0	
...	...	...	...	1 10 0	...	1 10 0	11
...	...	...	...	4 4 0	...	4 4 0	12
...	...	...	...	3 3 0	...	3 3 0	13
9 9 4	10 11 1	10 10 5	12 14 10	18 7 3	...	61 12 11	14
...	...	...	...	13 6 0	...	13 6 0	15
43 18 0	10,635 11 1	32 4 2	241 0 5	232 7 11	679 19 3	12,065 0 10	

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	TOTAL
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
	INVERNESS.						
1	Ardersier - - -	29 1 7	...	...	2 12 0	...	31 13
2	Barra - - - -	...	...	...	...	...	...
3	Boleskine and Abertarff	...	...	...	...	...	...
4	Bracadale - - -	12 5 1	...	...	...	...	12 5
5	Dores - - - -	25 10 9	...	...	...	30 13 9	56 4
6	Glenelg - - -	10 0 0	...	...	...	...	10 0
7	Harris - - - -	10 0 0	...	...	...	...	10 0
8	Inverness {Burgh -	194 0 0	...	...	...	3,000 0 0	3,194 0
	Inverness {Landward -	10 0 0	...	...	...	...	10 0
9	Kilmallie (Landward) -	32 13 10	...	...	6 0 0	...	38 13
10	Kilmorack - - -	85 13 6	...	...	...	...	85 13
11	Kilmuir (Skye) - -	5 0 0	...	...	...	...	5 0
12	Kingussie {Burgh -	...	...	...	...	...	...
	Kingussie {Landward -	...	...	...	...	...	...
13	Laggan - - -	12 11 5	...	...	...	...	12 11
14	Petty - - - -	2 4 0	...	...	...	...	2 4
15	Portree - - -	36 8 3	...	...	...	360 0 0	396 8
16	Snizort - - -	15 0 0	...	...	...	...	15 0
17	Strath - - - -	18 19 1	...	...	...	...	18 19
18	Uist, North - - -	5 0 0	...	...	...	...	5 0
19	Urquhart - - -	0 18 7	...	...	...	...	0 18
	Total -	505 6 1	...	...	8 12 0	3,390 13 9	3,904 11
	KINCARDINE.						
1	Banchory-Devenick -	9 5 9	...	...	...	...	9 5
2	Banchory-Ternan -	7 0 0	...	...	...	...	7 0
3	Benholm - - -	53 7 1	...	...	2 4 7	...	55 11
4	Bervie - - - -	...	...	...	...	...	...
5	Dunottar - - -	26 0 6	...	...	0 1 2	...	26 1
6	Durris - - -	...	...	...	...	...	...
7	Fettercairn - - -	11 10 5	...	...	...	...	11 10
8	Fetteresso - - -	47 14 2	...	...	...	...	47 14
9	Fordoun - - -	5 0 0	...	...	..	...	5 0
10	Kinneff - - -	...	...	...	...	...	...
11	Laurencekirk - -	...	...	...	...	...	...
12	Marykirk - - -	5 18 6	...	...	...	...	5 18
13	Nigg - - - -	20 1 2	...	...	...	...	20 1
14	St Cyrus - - -	...	...	...	...	...	...
	Total -	185 17 7	...	...	2 5 9	...	188 3
	KINROSS.						
1	Kinross (Burgh) - -	...	...	...	...	...	...
2	Orwell - - - -	15 6 6	...	...	...	...	15 6
3	Portmoak - - -	...	...	...	1 0 0	...	1 0
	Total -	15 6 6	...	...	1 0 0	...	16 6

EXPENDITURE.

Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	19 8 0	...	4 0 0	5 3 9	28 11 9	1
...	...	...	...	8 0 0	...	8 0 0	2
...	...	...	...	5 0 0	...	5 0 0	3
...	...	...	...	15 0 0	...	15 0 0	4
...	...	22 2 3	...	7 0 0	25 18 10	55 1 1	5
...	...	...	...	10 0 0	...	10 0 0	6
...	...	...	...	10 0 0	...	10 0 0	7
001 7 4	15 0 0	...	...	65 0 0	46 19 8	2,128 7 0	8
...	...	...	...	5 1 0	...	5 1 0	
...	...	28 13 10	...	10 0 0	...	38 13 10	9
...	12 0 3	...	...	32 3 6	40 17 3	85 1 0	10
...	...	...	...	5 0 0	...	5 0 0	11
...	...	...	...	10 0 0	...	10 0 0	12
...	...	...	...	5 5 0	...	5 5 0	
...	...	...	...	10 4 10	...	10 4 10	13
35 0 0	...	0 4 0	...	2 0 0	...	2 4 0	14
...	...	...	...	48 7 3	23 8 4	406 15 7	15
...	...	...	...	15 0 0	...	15 0 0	16
...	...	...	...	13 3 0	...	13 3 0	17
...	...	...	...	5 0 0	...	5 0 0	18
...	...	...	...	6 19 6	...	6 19 6	19
36 7 4	27 0 3	70 8 1	...	292 4 1	142 7 10	2,868 7 7	
...	...	...	...	10 7 5	...	10 7 5	1
...	...	...	...	7 1 0	...	7 1 0	2
4 13 10	28 11 4	13 0 7	...	10 6 3	...	56 12 0	3
...	...	...	...	9 8 0	...	9 8 0	4
...	...	...	...	8 0 3	...	8 0 3	5
...	...	...	...	2 0 0	...	2 0 0	6
0 17 4	...	...	...	4 11 0	...	5 8 4	7
21 9 4	...	2 13 0	...	14 1 1	...	38 3 5	8
...	...	...	...	5 0 0	...	5 0 0	9
...	...	...	...	1 10 0	...	1 10 0	10
...	...	0 3 0	...	5 0 0	...	5 3 0	11
...	...	1 3 6	...	4 0 0	...	5 3 6	12
...	...	...	...	17 8 2	...	17 8 2	13
...	...	...	...	2 0 0	...	2 0 0	14
7 0 6	28 11 4	17 0 1	...	100 13 2	...	173 5 1	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	...	...	2 0 0	...	2 0 0	2
...	...	...	...	1 0 0	...	1 0 0	3
...	...	...	...	8 0 0	...	8 0 0	

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
	KIRKCUDBRIGHT.						
1	Balmaclellan - -	...	...	...	...	...	...
2	Carsphairn - - -	...	...	...	...	...	...
3	Colvend - - -	2 10 0	...	...	...	...	2 1
4	Crossmichael - -	...	...	...	...	...	...
5	Dalry - - - -	11 17 9	...	0 15 0	...	...	12 1
6	Kells—						
	Burgh (New Galloway)	...	...	...	1 15 9	...	1 1
7	Kelton—						
	Burgh (Castle Douglas)	...	...	...	...	...	...
	Landward - -	...	...	...	...	...	...
8	Kirkmabreck - -	24 10 0	...	...	...	...	24 1
9	Kirkpatrick-Durham -	...	...	...	1 0 0	...	1
10	Minigaff - - -	...	...	...	...	...	...
11	New Abbey - - -	2 0 0	...	...	...	...	2
12	Rerrick - - -	...	...	...	...	...	...
13	Terregles - - -	2 8 0	...	...	...	...	2
14	Troqueer—						
	Burgh (Maxwelltown)	...	...	...	...	...	...
	Landward - -	5 0 0	...	...	...	...	5
15	Urr, Burgh (Dalbeattie)	12 0 0	...	...	...	...	12
	Total -	60 5 9	...	0 15 0	2 15 9	...	63 1
	LANARK.						
1	Avondale - - -	45 11 6	...	...	...	...	45 1
2	Barony { Bur. (Maryhill)	171 2 7	...	...	...	...	171
	Barony { Landward -	877 19 10	...	...	68 10 5	...	946 1
3	Biggar (Burgh) - -	30 3 4	...	...	...	...	30
4	Blantyre - - -	60 0 0	0 15 0	...	44 19 6	...	105 1
5	Bothwell - - -	265 0 7	...	...	...	...	265
6	Cadder - - -	49 6 1	...	...	15 5 0	...	64 1
7	Cambuslang - -	286 0 0	...	...	32 13 0	953 7 11	1,272
8	Cambusnethan—						
	Burgh (Wishaw) -	162 1 8	...	...	3 14 10	...	165 1
	Landward - -	289 14 2	...	...	...	...	289
9	Carluke - - -	149 0 0	...	4 14 7	...	...	153 1
10	Carmichael - - -	...	...	...	...	...	...
11	Carnwath - - -	14 17 4	...	...	...	...	14 1
12	Covington - - -	1 1 0	...	...	...	...	1
13	Crawfordjohn - -	...	...	...	1 6 0	...	1
14	Culter - - - -	...	...	...	...	...	...
15	Dalserf - - -	187 10 0	...	...	...	105 16 3	293
16	Dalziel—						
	Burgh (Motherwell)	161 1 1	...	...	14 10 1	1,293 1 4	1,468 1
17	Douglas - - -	75 18 0	...	...	18 15 8	...	94 1
18	Glasgow - - -	2,189 16 3	2 8 0	...	...	...	2,192
19	Glassford - - -	...	...	...	...	...	...
20	Govan Combination { Burgh (Govan)	527 4 0	15 3 0	...	27 10 7	...	569 1
	Govan Combination { Burgh (Hillhead)	580 10 6	...	...	...	...	580 1
	Govan Combination { Bur. Kinning Park	239 14 10	3 10 6	...	3 5 0	...	246 1
	Govan Combination { Burgh (Partick)	681 16 3	12 13 6	...	...	...	694
	Govan Combination { Landward -	...	...	...	98 10 0	...	98 1
21	Hamilton { Burgh -	...	...	...	70 0 0	...	70
	Hamilton { Landward	...	...	...	...	...	...

EXPENDITURE.

Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 5 4	...	...	...	2 19 0	...	3 4 4	1
0 15 0	...	0 5 0	...	0 10 0	...	1 10 0	2
...	...	...	...	2 10 0	...	2 10 0	3
...	...	...	...	1 1 6	...	1 1 6	4
...	0 7 6	2 9 8	...	3 1 0	...	5 18 2	5
...	...	...	...	1 15 9	...	1 15 9	6
...	...	...	...	4 0 0	...	4 0 0 }	7
...	...	...	...	10 0 0	...	10 0 0 }	
...	...	3 4 9	...	3 0 5	...	6 5 2	8
...	...	...	...	1 0 0	...	1 0 0	9
...	...	...	...	5 0 0	...	5 0 0	10
...	...	...	...	2 0 0	...	2 0 0	11
...	...	1 3 6	...	5 0 0	...	6 3 6	12
...	2 8 0	...	...	...	...	2 8 0	13
...	...	...	...	17 12 0	...	17 12 0 }	14
...	...	...	...	5 0 0	...	5 0 0 }	
...	...	6 0 0	...	6 0 0	...	12 0 0	15
1 0 4	2 15 6	13 2 11	...	70 9 8	...	87 8 5	
...	25 17 8	3 18 11	...	21 8 0	...	51 4 7	1
...	...	...	80 9 2	40 0 0	...	120 9 2 }	2
86 5 3	423 13 7	86 18 6	...	239 9 6	190 7 10	1,026 14 8 }	
8 19 2	...	...	...	6 13 4	...	15 12 6	3
1 5 0	26 8 9	5 17 6	...	72 3 3	...	105 14 6	4
97 11 5	31 5 0	...	...	130 1 2	...	258 17 7	5
...	...	5 6 3	11 2 6	48 2 4	...	64 11 1	6
...	807 2 0	0 14 6	2 0 0	66 19 7	391 5 6	1,268 1 7	7
...	...	...	217 2 9	78 0 0	...	295 2 9 }	8
...	...	0 11 4	346 11 2	45 2 1	...	392 4 7 }	
16 10 2	...	16 8 2	...	18 18 6	...	151 16 10	9
...	...	...	...	1 0 0	...	1 0 0	10
...	...	...	...	13 18 4	...	13 18 4	11
...	...	...	...	1 1 0	...	1 1 0	12
...	...	1 6 0	...	...	...	1 6 0	13
...	...	...	...	2 2 0	...	2 2 0	14
...	...	3 12 6	...	67 11 1	105 16 3	176 19 10	15
12 17 6	...	1 3 0	69 15 0	101 11 8	66 4 8	351 11 10	16
...	...	49 12 0	...	14 15 9	...	64 7 9	17
...	...	...	1,000 0 0	...	...	1,000 0 0	18
...	...	0 6 3	...	7 3 1	...	7 9 4	19
...	...	...	126 17 3	491 17 11	113 6 4	732 1 6 }	20
...	...	100 0 0	104 2 8	155 6 1	...	359 8 9 }	
...	...	...	158 0 10	76 17 7	10 0 0	244 18 5 }	
...	11 10 0	...	254 5 11	127 9 11	...	393 5 10 }	
...	...	151 15 9	...	192 2 9	...	343 18 6 }	
...	...	...	...	70 0 0	...	70 0 0 }	21
...	...	...	...	32 3 6	...	32 3 6 }	

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
22	Kilbride, East - -	62 0 5	...	...	...	...	62
23	Lanark { Burgh - -	...	...	...	25 0 0	...	25
	Lanark { Landward -	...	...	...	...	...	...
24	Lesmahagow - -	...	...	...	104 15 9	...	104 1
25	Monkland, New—						
	Burgh (Airdrie) -	259 8 1	3 12 6	...	...	...	263
	Landward - -	...	...	...	0 7 5	...	0
26	Monkland, Old - -	1,163 11 11	...	...	...	...	1,163 1
27	Rutherglen { Burgh -	57 5 0	...	1 4 3	...	...	58
	Rutherglen { Landward	8 10 11	...	1 1 0	...	...	9 1
28	Shotts - - - -	...	...	...	...	...	...
29	Stonehouse - - -	27 4 5	1 0 0	...	2 0 0	...	30
30	Wandell and Lamington	...	...	...	...	...	...
31	Wiston and Roberton -	...	...	...	...	...	...
	Total -	8,623 9 9	39 2 6	6 19 10	531 3 3	2,352 5 6	11,553
	LINLITHGOW.						
1	Bathgate - - -	48 8 0	...	...	...	...	48
2	Borrowstounness - -	60 12 4	...	...	2 0 0	...	62 1
3	Carriden - - -	5 10 0	...	...	...	...	5 1
4	Dalmeny (Landward) -	...	...	...	...	...	...
5	Ecclesmachen - -	3 11 7	...	...	...	...	3 1
6	Kirkliston - - -	99 10 10	...	...	...	...	99 1
7	Linlithgow - - -	45 0 0	...	...	...	...	45
8	Livingstone - - -	21 8 0	...	...	42 2 3	...	63 1
9	Queensferry* - - -	75 11 2	...	1 4 0	...	...	76 1
10	Torphichen - - -	5 12 4	...	...	...	...	5 1
11	Uphall - - - -	70 18 8	...	...	...	...	70 1
12	Whitburn - - -	48 2 4	...	...	...	...	48
	Total -	484 5 3	...	1 4 0	44 2 3	...	529 1
	NAIRN.						
1	Ardclach - - -	...	...	...	5 7 2	...	5
2	Auldearn - - -	0 6 11	...	...	...	...	0
3	Nairn (Burgh) - -	48 5 1	...	...	...	...	48
	Total -	48 12 0	...	...	5 7 2	...	53 1
	ORKNEY & SHETLAND.						
	ORKNEY.						
1	Evie and Rendal - -	12 0 0	...	...	...	...	12
2	Holm - - - -	11 5 6	...	...	...	...	11
3	Kirkwall - - -	198 3 3	...	...	5 0 0	...	203
4	Ronaldshay, South -	5 0 0	...	...	...	...	5
5	Walls District - -	7 4 4	...	...	...	...	7
6	Westray District - -	...	...	...	0 6 6	...	0
	Total -	233 13 1	...	...	5 6 6	...	238 1
	SHETLAND.						
7	Bressay—						
	Bressay District -	1 0 0	...	...	...	...	1
	Burra & Quarff Dist.	1 0 0	...	...	...	...	1
8	Lerwick (Burgh) - -	54 15 1	...	...	...	...	54 1

* *Queensferry* includes part of Parish of Dalmeny.

EXPENDITURE.

...nage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
.	...	...	...	15 0 0	...	15 0 0	22
.	...	...	...	25 0 0	...	25 0 0 }	23
.	...	...	...	6 16 3	...	6 16 3 }	
19 6	15 0 4	12 12 8	...	...	...	34 12 6	24
.	5 0 0	...	992 18 6	91 19 9	...	1,089 18 3 }	25
.	...	3 8 6	...	43 18 0	...	47 6 6 }	
.	...	16 4 0	...	974 12 1	...	990 16 1	26
.	...	21 17 6	...	38 13 5	...	60 10 11 }	27
.	...	2 3 6	...	5 6 0	...	7 9 6 }	
.	...	...	...	25 1 9	...	25 1 9	28
1 1	3 12 7	4 17 7	...	17 13 5	...	30 4 8	29
.	...	...	...	0 10 6	...	0 10 6	30
3 0	...	...	...	2 10 0	...	2 13 0	31
12 1	1,349 9 11	488 14 5	3,363 5 9	3,368 19 7	877 0 7	9,882 2 4	
.	...	...	...	54 3 9	...	54 3 9	1
.	...	0 14 8	...	60 14 8	...	61 9 4	2
.	...	...	...	7 4 2	...	7 4 2	3
.	...	...	...	2 0 0	...	2 0 0	4
15 7	...	...	...	1 0 0	...	1 15 7	5
.	...	59 14 5	...	50 9 11	...	110 4 4	6
.	...	...	4 18 0	34 15 4	...	39 13 4	7
.	...	9 1 2	...	10 1 0	...	19 2 2	8
15 5	...	7 11 3	...	32 11 0	30 0 0	74 17 8	9
.	...	...	...	3 0 0	...	3 0 0	10
.	...	36 0 0	...	16 19 8	...	52 19 8	11
.	...	...	...	25 10 3	...	25 10 3	12
11 0	...	113 1 6	4 18 0	298 9 9	30 0 0	452 0 3	
.	...	...	...	3 10 0	...	3 10 0	1
.	...	...	...	4 0 0	...	4 0 0	2
.	...	...	...	52 1 3	...	52 1 3	3
.	...	....	...	59 11 3	...	59 11 3	
.	...	...	...	9 0 0	...	9 0 0	1
.	...	...	...	9 0 0	...	9 0 0	2
19 0	37 17 0	13 6 6	15 0 0	72 8 0	14 10 2	156 0 8	3
.	...	...	...	3 0 0	...	3 0 0	4
.	...	3 5 0	...	3 19 4	...	7 4 4	5
.	...	...	...	...	...	...	6
19 0	37 17 0	16 11 6	15 0 0	97 7 4	14 10 2	184 5 0	
.	...	...	...	1 0 0	...	1 0 0 }	7
.	...	...	...	1 0 0	...	1 0 0 }	
.	...	...	...	5 3 4	35 1 0	40 4 4	8

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Tot
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
9	Nesting—						
	Nesting District -	...	...	...	...	...	..
	Lunasting District	2 0 0	...	...	...	...	2
	Whalsay District -	2 0 0	...	...	...	...	2
10	Tingwall - - -	3 0 0	...	...	...	...	3
	Total -	63 15 1	...	...	...	...	63
	Orkney and Shetland -	297 8 2	...	...	5 6 6	...	302
	PEEBLES.						
1	Linton, West - -	...	...	...	...	...	..
2	Lyne and Megget—						
	Megget District -	3 3 0	...	...	...	...	3
3	Peebles { Burgh - -	3 7 9	...	...	...	...	3
	Peebles { Landward -	...	...	...	...	...	..
4	Tweedsmuir - -	3 3 0	...	...	...	...	3
	Total -	9 13 9	...	...	...	...	9
	PERTH.						
1	Aberfoyle - - -	2 0 0	...	...	...	...	2
2	Abernethy - - -	26 0 0	...	...	...	...	26
3	Abernyte - - -	1 0 0	...	...	...	...	1
4	Alyth - - - -	96 2 9	...	...	25 0 0	...	121
5	Auchterarder - -	61 1 3	...	...	...	...	61
6	Auchtergaven - -	1 19 9	...	...	1 6 3	...	3
7	Blackford - - -	12 7 0	...	...	16 19 7	...	29
8	Blair-Athol - -	6 0 0	...	...	...	...	6
9	Blairgowrie - -	496 4 2	...	...	22 12 4	...	518
10	Callander { Burgh -	297 7 5	...	...	...	...	297
	Callander { Landward -	...	...	...	...	...	.
11	Caputh - - -	7 19 6	...	...	...	...	7
12	Cargill - - -	7 0 0	...	...	...	...	7
13	Comrie - - -	12 10 0	...	...	...	...	12
14	Coupar-Angus - -	306 17 1	...	...	...	...	306
15	Crieff (Burgh) - -	277 17 10	...	...	289 11 8	4,500 0 0	5,067
16	Culross - - -	17 12 10	...	...	...	...	17
17	Dowally - - -	1 12 6	...	...	...	...	1
18	Dull - - - -	36 8 4	...	...	...	...	36
19	Dunblane { Burgh -	20 0 0	...	...	...	...	20
	Dunblane { Landward -	...	...	...	...	...	.
20	Dunkeld, Little - -	3 10 0	...	...	...	...	3
21	Dunning - - -	39 5 3	...	...	...	...	39
22	Errol - - - -	68 11 7	...	...	35 11 10	...	104
23	Forgandenny - -	...	...	...	...	...	.
24	Forteviot - - -	6 4 10	...	...	...	...	6
25	Fortingall - - -	...	...	...	7 10 0	...	7
26	Kenmore - - -	...	...	...	...	...	.
27	Killin - - - -	66 5 4	...	...	...	631 17 6	698
28	Kilmadock - - -	49 4 2	...	...	...	...	49
29	Kilspindie - - -	3 3 0	...	...	...	...	3

EXPENDITURE.

ainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans repaid, with Interest, during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	1 10 0	...	1 10 0	9
...	...	...	...	2 0 0	...	2 0 0	
...	...	...	...	2 0 0	...	2 0 0	
...	...	...	...	3 0 0	...	3 0 0	10
...	...	...	...	15 13 4	35 1 0	50 14 4	
2 19 0	37 17 0	16 11 6	15 0 0	113 0 8	49 11 2	234 19 4	
...	...	...	...	10 5 8	...	10 5 8	1
...	...	...	...	3 3 0	...	3 3 0	2
...	...	...	...	8 13 11	...	8 13 11	3
...	...	...	...	5 0 0	...	5 0 0	
...	...	...	...	3 3 0	...	3 3 0	4
...	...	...	...	30 5 5	...	30 5 5	
...	...	...	...	2 0 0	...	2 0 0	1
...	...	20 12 1	...	5 3 0	...	25 15 1	2
...	...	...	...	1 0 0	...	1 0 0	3
...	...	...	...	32 0 9	91 12 6	123 13 3	4
...	...	35 8 0	...	11 3 3	...	46 11 3	5
6 0	...	...	...	3 0 0	...	3 6 0	6
19 7	5 0 0	...	...	7 7 0	...	29 6 7	7
...	...	...	...	6 0 0	...	6 0 0	8
...	49 16 3	...	...	90 17 0	376 10 3	517 3 6	9
9 8	81 15 2	1 15 0	...	28 12 2	208 3 4	907 15 4	10
...	...	...	...	10 0 0	...	10 0 0	
...	...	...	...	7 19 6	...	7 19 6	11
...	...	...	...	7 0 0	...	7 0 0	12
...	...	...	...	12 10 0	...	12 10 0	13
...	35 10 10	0 6 6	...	20 0 0	109 7 2	165 4 6	14
...	...	...	...	134 14 9	292 14 7	427 9 4	15
...	...	2 14 0	...	5 9 6	...	8 3 6	16
...	...	...	...	1 10 0	...	1 10 0	17
...	...	...	...	34 17 4	...	34 17 4	18
...	...	...	...	16 17 6	...	16 17 6	19
...	...	...	...	5 0 0	...	5 0 0	
...	...	...	...	3 10 0	...	3 10 0	20
...	38 3 11	...	...	5 2 7	...	43 6 6	21
...	34 1 2	...	...	70 2 3	...	104 3 5	22
...	...	...	...	9 5 0	...	9 5 0	23
...	...	...	...	5 0 0	...	5 0 0	24
...	...	...	...	7 10 0	...	7 10 0	25
...	...	...	...	7 0 0	...	7 0 0	26
...	561 3 3	...	..	5 0 0	32 10 4	598 13 7	27
...	..	14 15 9	...	35 9 5	...	50 5 2	28
...	...	...	...	3 0 0	...	3 0 0	29

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
30	Kincardine	15 8 5	...	...	...	...	15
31	Kinnaird	2 2 0	...	...	...	...	2
32	Kinnoul (Landward)	...	...	...	...	...	...
33	Lethendy	5 15 3	...	...	...	...	5 1
34	Logierait	16 5 9	...	...	...	...	16
35	Longforgan	...	...	...	10 11 11	...	10 1
36	Methven	16 0 6	...	...	...	...	16
37	Monzie	16 13 6	...	...	...	...	16 1
38	Moulin	15 2 6	...	...	...	...	15
39	Muckhart	..	...	...	...	...	...
40	Muthil	104 1 7	...	...	...	...	104
41	Perth { Burgh*	165 1 2	...	...	0 12 0	...	165 1
	Perth { Landward	...	...	...	...	...	...
42	Port-of-Monteith	...	...	...	...	...	...
43	Rattray	48 19 11	...	...	...	...	48 1
44	Redgorton	10 17 2	...	...	...	...	10 1
45	Scone (Landward)	5 18 0	...	...	...	...	5 1
46	Tulliallan	27 0 0	...	...	...	...	27
	Total	2,373 10 4	...	...	409 15 7	5,131 17 6	7,915
	RENFREW.						
1	Abbey { Bur. (Johnstone)	...	...	...	...	...	...
	Abbey { Landward	...	...	...	...	...	...
2	Cathcart { Bur. Crosshill	...	...	...	...	...	...
	Cathcart { Landward	78 13 2	...	...	...	...	78 1
3	Eaglesham	10 7 0	...	...	...	...	10
4	Eastwood	348 13 3	...	...	...	200 0 0	548 1
5	Erskine	20 0 0	...	...	...	...	20
6	Greenock	...	...	...	...	...	..
7	Houston	35 1 11	...	...	...	...	35
8	Inchinnan	...	...	...	...	...	...
9	Innerkip and Gourock—						
	Burgh (Gourock)	206 2 5	1 0 0	...	...	374 5 9	581
	Landward	5 7 9	...	5 7 9	...	...	10 1
10	Kilbarchan	177 12 10	...	...	...	...	177 1
11	Kilmalcolm	36 5 3	...	...	...	...	36
12	Lochwinnoch	...	...	...	...	...	...
13	Mearns	13 18 6	...	...	...	...	13 1
14	Neilston	70 15 9	...	...	...	...	70 1
15	Paisley†	530 0 0	...	...	142 0 0	4,723 0 0	5,395
16	Port-Glasgow	264 5 5	...	8 11 6	...	...	272 1
17	Renfrew { Burgh	...	...	...	22 7 3	...	22
	Renfrew { Landward	53 0 10	..	...	...	...	53
	Total	1,850 4 1	1 0 0	13 19 3	164 7 3	5,297 5 9	7,326 1
	ROSS & CROMARTY.						
1	Alness	5 0 0	...	...	...	...	5
2	Applecross	7 12 4	...	...	...	...	7 1
3	Avoch	17 0 0	...	...	24 18 2	...	41 1
4	Barvas	...	...	...	28 19 2	...	28 1
5	Cromarty	43 10 0	...	...	...	...	43 1
6	Edderton	1 17 3	...	...	...	...	1 1
7	Fearn	4 13 4	...	...	...	...	4 1

* *Perth* (Burgh) includes parts of the Parishes of Perth, Tibbermuir, Scone, and Kinnoul.
† *Paisley* includes a part of the Parish of Abbey.

EXPENDITURE.							
...ainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans repaid, with Interest, during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	10 0 0	...	10 0 0	30
...	...	...	...	2 2 0	...	2 2 0	31
...	...	...	...	18 2 0	...	18 2 0	32
...	...	...	...	1 0 0	...	1 0 0	33
...	...	...	...	22 8 0	...	22 8 0	34
...	...	...	...	10 11 11	...	10 11 11	35
0 0	...	...	...	14 0 6	...	16 0 6	36
...	...	0 7 6	...	6 0 0	...	6 7 6	37
...	...	0 1 0	...	7 8 2	...	7 9 2	38
...	...	...	...	0 10 0	...	0 10 0	39
...	14 13 7	...	...	16 16 2	64 12 6	96 2 3	40
...	...	...	...	169 9 6	...	169 9 6	41
...	...	...	...	1 1 0	...	1 1 0	
...	...	...	...	3 2 4	...	3 2 4	42
...	...	...	...	10 17 0	...	10 17 0	43
...	...	...	...	10 17 2	...	10 17 2	44
...	...	...	...	2 0 0	...	2 0 0	45
...	...	11 9 1	...	21 14 0	...	33 3 1	46
15 3	820 4 2	87 8 11	...	922 0 9	1,175 10 8	3,611 19 9	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	3 3 0	...	5 0 0	...	8 3 0	
...	...	...	...	85 0 0	...	85 0 0	2
...	...	6 13 10	...	83 1 10	...	89 15 8	
...	...	...	...	10 7 0	...	10 7 0	3
...	...	...	298 15 10	73 3 11	162 3 6	534 3 3	4
...	...	...	...	12 0 0	...	12 0 0	5
...	...	1,019 8 1	192 3 6	...	...	1,211 11 7	6
...	...	...	...	14 4 1	...	14 4 1	7
...	...	0 18 0	...	2 3 6	...	3 1 6	8
19 11	...	21 9 10	...	146 16 9	316 4 2	577 10 8	9
...	...	5 7 9	...	16 10 7	...	21 18 4	
...	83 6 7	1 12 0	...	46 14 0	...	131 12 7	10
...	...	13 6 0	...	15 0 0	...	28 6 0	11
...	...	...	...	5 0 0	..	5 0 0	12
...	...	...	...	13 18 6	...	13 18 6	13
...	...	12 15 0	...	32 0 0	...	44 15 0	14
...	...	183 0 0	5,177 0 0	234 0 0	...	5,594 0 0	15
...	100 18 9	82 7 1	35 9 5	91 2 2	...	309 17 5	16
...	...	...	...	22 7 3	...	22 7 3	17
...	...	...	...	10 16 7	...	10 16 7	
19 11	184 5 4	1,350 0 7	5,703 8 9	924 6 2	478 7 8	8,733 8 5	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	...	...	7 12 4	...	7 12 4	2
0 0	...	15 0 0	...	...	...	45 0 0	3
...	...	...	...	28 19 2	...	28 19 2	4
...	0 10 0	0 2 0	...	20 7 0	...	20 19 0	5
...	...	...	...	2 0 0	...	2 0 0	6
...	...	...	...	5 10 0	...	5 10 0	7

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s
8	Glenshiel	6 14 0	...	...	...	...	6 1
9	Kilmuir-Easter	5 0 0	...	...	...	...	5
10	Kincardine	1 5 0	...	...	...	...	1
11	Kintail	15 0 0	...	...	...	...	15
12	Lochalsh	20 0 0	...	...	...	...	20
13	Lochbroom	31 19 10	...	...	0 14 0	550 0 0	582 1
14	Lochcarron	16 0 0	...	...	...	...	16
15	Nigg	4 3 8	...	...	...	...	4
16	Rosemarkie— Burgh (Fortrose)	...	...	...	3 0 0	...	3
17	Rosskeen— Burgh (Invergordon)	...	...	...	5 0 0	...	5
	Landward	5 0 0	...	...	...	...	5
18	Stornoway { Burgh	70 10 3	...	0 15 0	1 0 0	...	72
	Stornoway { Landward	50 4 8	...	...	...	...	50
19	Tain { Burgh	...	...	...	...	...	...
	Tain { Landward	...	...	...	...	...	...
20	Tarbat	11 14 10	...	...	...	...	11 1
	Total	317 5 2	...	0 15 0	63 11 4	550 0 0	931 1
	ROXBURGH.						
1	Ancrum	7 19 6	...	...	...	...	7 1
2	Bowden	2 14 8	...	...	...	...	2 1
3	Castleton	26 15 2	...	...	24 0 0	...	50 1
4	Cavers	41 13 9	...	...	559 6 9	...	601
5	Eckford	2 0 0	...	...	...	...	2
6	Ednam	2 9 0	...	...	...	...	2
7	Hawick (Burgh)*	...	0 5 0	...	5 0 0	...	5
8	Jedburgh	24 5 3	...	...	...	...	24
9	Kelso { Burgh†	...	...	...	...	...	...
	Kelso { Landward	2 10 0	...	...	...	...	2 1
10	Linton	1 0 0	...	...	...	...	1
11	Melrose (Landward)	12 12 0	...	...	...	...	12 1
12	Morebattle	14 16 6	...	...	...	...	14 1
13	St Boswells	59 2 4	...	...	2 14 3	...	61 1
14	Sprouston	12 13 5	...	...	...	...	12 1
15	Stitchel	2 0 0	...	...	...	...	2
16	Wilton (Landward)	...	...	...	...	...	...
17	Yetholm	18 1 7	...	...	9 5 0	...	27
	Total	230 13 2	0 5 0	...	600 6 0	...	831
	SELKIRK.						
1	Ettrick	1 0 0	...	...	...	...	1
2	Galashiels { Burgh‡	211 9 5	...	...	0 6 0	1,300 0 0	1,511 1
	Galashiels { Landward	...	...	...	...	...	...
3	Kirkhope	...	...	...	...	...	...
4	Selkirk { Burgh	16 8 2	...	...	...	...	16
	Selkirk { Landward	...	...	...	...	...	...
5	Yarrow	...	...	...	...	...	...
	Total	228 17 7	...	...	0 6 0	1,300 0 0	1,529
	STIRLING.						
1	Airth	5 3 10	...	...	...	...	5
2	Alva	240 0 0	...	...	...	...	240

* *Hawick* (Burgh) includes a part of the Parish of Wilton. † *Kelso* (Burgh) includes a part of the Parish of Rox
‡ *Galashiels* (Burgh) includes parts of the Parishes of Galashiels and Melrose.

EXPENDITURE.

...ainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	6 14 0	...	6 14 0	8
...	...	...	...	5 0 0	...	5 0 0	9
...	...	...	...	1 5 0	...	1 5 0	10
...	...	...	...	15 0 0	...	15 0 0	11
...	...	...	...	20 0 0	...	20 0 0	12
...	558 10 0	...	...	3 4 4	...	561 14 4	13
...	...	...	...	16 0 0	...	16 0 0	14
...	...	...	...	4 7 6	...	4 7 6	15
...	...	...	...	3 0 0	...	3 0 0	16
...	...	..	...	5 0 0	...	5 0 0 }	17
...	...	...	...	5 0 0	...	5 0 0 }	
...	...	0 15 0	9 9 9	15 11 5	44 2 10	69 19 0 }	18
...	...	...	11 14 4	13 17 2	...	25 11 6 }	
...	...	...	...	3 0 0	...	3 0 0 }	19
...	...	...	...	2 0 0	...	2 0 0 }	
...	...	5 10 0	...	6 0 0	...	11 10 0	20
0 0	559 0 0	21 7 0	21 4 1	194 7 11	44 2 10	870 1 10	
9 6	...	...	...	7 10 0	...	7 19 6	1
...	...	...	...	2 14 8	...	2 14 8	2
9 7	...	13 14 5	...	10 0 0	...	51 4 0	3
...	547 8 2	...	...	9 8 5	22 6 5	579 3 0	4
...	...	...	...	2 0 0	...	2 0 0	5
...	...	1 8 0	...	1 1 0	...	2 9 0	6
0 0	...	...	...	16 0 0	...	18 0 0	7
...	...	...	...	10 17 6	...	10 17 6	8
...	...	...	...	15 0 0	...	15 0 0 }	9
...	...	...	...	2 10 0	...	2 10 0 }	
...	...	...	...	1 0 0	...	1 0 0	10
...	...	...	...	12 12 0	...	12 12 0	11
...	...	...	...	14 16 6	...	14 16 6	12
...	55 4 10	...	...	21 3 2	6 0 6	82 8 6	13
...	...	...	...	9 3 9	...	9 3 9	14
...	...	...	...	2 0 0	...	2 0 0	15
...	...	...	...	5 0 0	...	5 0 0	16
...	...	...	...	27 6 7	...	27 6 7	17
19 1	602 13 0	15 2 5	...	170 3 7	28 6 11	846 5 0	
...	...	...	...	1 0 0	...	1 0 0	1
...	28 4 7	...	427 2 0	59 10 10	39 9 2	554 6 7 }	2
...	...	...	...	1 4 0	...	1 4 0 }	
...	...	...	...	2 2 0	...	2 2 0	3
...	...	1 15 3	...	17 0 0	...	18 15 3 }	4
...	...	...	...	1 0 0	...	1 0 0 }	
...	...	...	...	2 0 0	...	2 0 0	5
...	28 4 7	1 15 3	427 2 0	83 16 10	39 9 2	580 7 10	
...	...	...	...	2 11 6	...	2 11 6	1
13 0	59 7 1	53 2 7	...	33 10 7	345 0 0	493 13 3	2

No.	County and Parish.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	To
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
3	Balfron - - -	9 6 11	...	...	...	...	9
4	Bothkennar (Landward)	101 10 1	...	...	4 12 2	...	106
5	Buchanan - - -	1 17 10	...	...	...	...	1
6	Campsie - - -	98 8 6	...	...	0 4 5	...	98
7	Denny - - - -	6 10 4	...	...	...	...	6
8	Drymen - - -	2 18 8	...	...	...	...	2
9	Dunipace - - -	7 10 0	...	...	...	...	7
10	Falkirk—						
	Burgh (Grangemouth)	17 9 10	...	...	...	...	17
	Landward - -	273 4 0	...	...	...	...	273
11	Gargunnock - -	1 0 0	...	...	...	...	1
12	Kilsyth - - -	130 0 0	...	...	1 0 0	...	131
13	Kippen - - -	16 2 0	...	...	...	...	16
14	Larbert - - -	13 13 3	...	...	...	...	13
15	Lecropt (Landward) -	5 0 0	...	...	...	...	5
16	Muiravonside - -	...	...	...	...	...	.
17	Polmont (Landward) -	67 1 8	...	...	...	...	67
18	St Ninians (Landward)	157 13 5	...	0 6 0	...	1,400 0 0	1,557
19	Slamannan - - -	28 15 1	...	...	...	170 0 0	198
20	Stirling* - - -	210 8 9	...	...	...	...	210
21	Strathblane - - -	...	...	...	...	...	.
	Total -	1,393 14 2	...	0 6 0	5 16 7	1,570 0 0	2,969
	SUTHERLAND.						
1	Assynt - - -	5 0 0	...	...	...	...	5
2	Clyne - - - -	3 0 0	...	...	...	...	3
3	Creich - - - -	2 10 0	...	...	...	...	2
4	Dornoch - - -	3 1 0	...	...	...	...	3
5	Duirness - - -	5 0 0	...	...	...	...	5
6	Eddrachillis - - -	5 0 0	...	...	...	...	5
7	Kildonan - - -	31 8 9	...	...	4 0 0	...	35
	Total -	54 19 9	...	...	4 0 0	...	58
	WIGTOWN.						
1	Glasserton - - -	4 13 4	...	...	...	...	4
2	Inch - - - -	57 14 3	...	...	...	350 0 0	407
3	Kirkcolm - - -	...	...	...	...	...	.
4	Kirkinner - - -	...	...	...	...	...	.
5	Kirkmaiden - - -	16 7 10	...	...	...	...	16
6	Leswalt - - -	...	...	...	6 0 0	...	6
7	Luce, New - - -	4 19 11	...	...	5 2 6	...	10
8	Luce, Old - - -	41 0 0	...	...	...	...	41
9	Mochrum - - -	...	...	...	63 1 0	...	63
10	Penninghame—					...	
	Burgh (Newton-Stewart)	...	...	...	...	...	.
11	Portpatrick - - -	4 8 3	...	...	...	...	4
12	Stoneykirk - - -	15 0 0	...	...	...	...	15
13	Stranraer - - -	54 0 0	...	...	...	350 0 0	404
14	Whithorn - - -	...	...	...	...	...	.
15	Wigtown { Burgh -	...	...	...	8 13 0	...	8
	Wigtown { Landward -	...	...	...	2 0 0	...	2
	Total -	198 3 7	...	...	84 16 6	700 0 0	983

* *Stirling* includes a part of the Parish of St Ninians.

EXPENDITURE.							
rainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	10 0 0	...	10 0 0	3
...	...	...	208 6 1	4 0 0	1 15 0	214 1 1	4
...	...	...	...	1 17 10	...	1 17 10	5
2 3 8	3 7 4	83 0 8	...	26 4 0	104 18 11	219 14 7	6
...	...	10 13 1	...	22 11 8	...	33 4 9	7
...	...	...	...	1 1 0	...	1 1 0	8
...	...	...	...	7 10 0	...	7 10 0	9
...	...	...	1 6 5	...	8 6 9	9 13 2	10
20 18 2	...	...	228 0 0	17 19 1	12 16 0	279 13 3	
...	...	...	...	1 0 0	...	1 0 0	11
...	13 12 4	65 3 0	...	10 0 0	...	88 15 4	12
...	...	...	...	18 7 9	...	18 7 9	13
0 3 6	...	0 5 2	...	13 4 7	...	13 13 3	14
...	...	...	...	5 0 0	...	5 0 0	15
...	...	...	...	3 0 0	...	3 0 0	16
...	...	...	143 4 8	20 1 5	...	163 6 1	17
...	327 6 2	1 8 11	...	46 8 0	...	375 3 1	18
66 17 0	2 2 0	...	...	10 0 0	...	178 19 0	19
95 1 6	...	...	149 19 11	40 0 0	35 1 7	320 3 0	20
...	...	...	...	5 0 0	...	5 0 0	21
87 16 10	405 14 11	213 13 5	730 17 1	299 7 5	507 18 3	2,445 7 11	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	...	...	3 0 0	...	3 0 0	2
...	...	...	...	2 10 0	...	2 10 0	3
...	76 5 0	...	...	5 0 0	...	81 5 0	4
...	...	...	...	5 0 0	...	5 0 0	5
...	...	...	...	5 0 0	...	5 0 0	6
...	...	35 8 9	...	...	...	35 8 9	7
...	76 5 0	35 8 9	...	25 10 0	...	137 3 9	
...	...	...	...	4 13 4	...	4 13 4	1
...	...	...	...	...	...	...	2
...	...	...	...	5 0 0	...	5 0 0	3
...	...	3 3 3	...	2 10 0	...	5 13 3	4
...	...	0 7 6	...	5 16 4	...	6 3 10	5
...	...	...	...	6 0 0	...	6 0 0	6
...	...	...	...	5 11 6	...	5 11 6	7
...	2 15 11	...	...	13 1 8	...	15 17 7	8
...	2 9 5	...	...	3 3 0	...	5 12 5	9
...	...	...	...	5 0 0	...	5 0 0	10
1 0 9	...	1 7 6	...	2 0 0	...	4 8 3	11
...	...	...	...	15 0 0	...	15 0 0	12
...	...	...	426 18 4	33 2 6	...	460 0 10	13
...	11 3 3	...	...	5 0 0	...	16 3 3	14
1 6 0	3 3 0	...	...	4 4 0	...	8 13 0	15
...	...	...	...	2 0 0	...	2 0 0	
2 6 9	19 11 7	4 18 3	426 18 4	112 2 4	...	565 17 3	

SUMMARY OF ABSTRA

UNDER

during

No.	COUNTIES	Number of Parishes.	RECEIPT. Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	TOTA
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
1	Aberdeen - -	50	3,722 9 10	4 0 0	1 0 0	784 12 3	1,960 11 4	6,472
2	Argyll - - -	27	956 10 0	...	...	89 5 3	750 0 0	1,795
3	Ayr - - -	40	2,858 15 2	...	2 9 4	244 16 5	287 0 0	3,393
4	Banff - - -	13	524 10 8	...	55 19 6	22 17 10	...	603
5	Berwick - -	13	153 17 4	...	...	2 9 6	200 0 0	356
6	Bute - - -	4	313 4 3	...	...	82 14 0	...	395
7	Caithness - -	8	47 17 7	7 17 6	...	27 18 6	...	83
8	Clackmannan -	5	376 10 2	...	...	2,853 4 2	5,800 0 0	9,029
9	Dumbarton - -	10	2,577 6 6	1 0 0	82 17 7	2,086 6 11	13,347 9 3	18,095
10	Dumfries - -	25	644 9 8	...	...	27 4 1	4 15 0	676
11	Edinburgh - -	27	3,284 3 4	...	...	66 6 8	900 0 0	4,250
12	Elgin - - -	14	628 8 7	...	...	5 0 3	...	633
13	Fife - - -	54	2,265 19 9	...	...	375 15 11	2,011 11 9	4,653
14	Forfar - - -	23	5,596 12 10	...	...	302 13 3	16,300 0 0	22,199
15	Haddington - -	15	1,447 14 3	...	...	412 19 5	11,040 0 0	12,900
16	Inverness - -	19	505 6 1	...	...	8 12 0	3,390 13 9	3,904
17	Kincardine - -	14	185 17 7	...	...	2 5 9	...	188
18	Kinross - -	3	15 6 6	...	...	1 0 0	...	16
19	Kirkcudbright -	15	60 5 9	...	0 15 0	2 15 9	...	63
20	Lanark - -	31	8,623 9 9	39 2 6	6 19 10	531 3 3	2,352 5 6	11,553
21	Linlithgow - -	12	484 5 3	...	1 4 0	44 2 3	...	529
22	Nairn - - -	3	48 12 0	...	...	5 7 2	...	53
23	Orkney and Shetland	10	297 8 2	...	...	5 6 6	...	302
24	Peebles - -	4	9 13 9	...	...	...	...	9
25	Perth - - -	46	2,373 10 4	...	...	409 15 7	5,131 17 6	7,915
26	Renfrew - -	17	1,850 4 1	1 0 0	13 19 3	164 7 3	5,297 5 9	7,326
27	Ross - - -	20	317 5 2	...	0 15 0	63 11 4	550 0 0	931
28	Roxburgh - -	17	230 13 2	0 5 0	...	600 6 0	...	831
29	Selkirk - -	5	228 17 7	...	...	0 6 0	1,300 0 0	1,529
30	Stirling - -	21	1,393 14 2	...	0 6 0	5 16 7	1,570 0 0	2,969
31	Sutherland - -	7	54 19 9	...	...	4 0 0	...	58
32	Wigtown - -	15	198 3 7	...	...	84 16 6	700 0 0	983
	Total -	587	42,276 2 7	53 5 0	166 5 6	9317 16 4	72,893 9 10	124,70

RECEIPT AND EXPENDITURE

BLIC HEALTH ACT,

ed 14th May 1875.

EXPENDITURE.								No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL.		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£. s. d.	£ s. d.	£ s. d.		
21 18 4	2,225 16 9	27 12 0	825 4 7	1,747 5 8	612 18 4	5,860 15 8		1
59 7 3	570 11 7	72 10 7	94 18 8	419 8 3	212 14 1	2,029 10 5		2
69 17 3	633 17 9	316 18 3	674 15 5	1,126 15 1	205 0 7	3,627 4 4		3
6 6 2	60 16 4	116 12 0	41 13 0	145 15 0	200 19 1	572 1 7		4
16 7 1	186 0 0	40 11 0	...	55 10 1	28 1 4	326 9 6		5
57 8 3	...	0 6 2	490 1 2	126 7 3	...	674 2 10		6
...	...	0 1 0	...	77 14 1	...	77 15 1		7
63 8 2	...	54 11 3	...	104 3 7	...	7,022 3 0		8
55 2 0	1,594 11 0	230 0 3	2,342 11 11	587 0 8	2,522 12 4	7,331 18 2		9
61 7 7	24 14 7	3 18 9	1 9 0	545 10 2	24 9 8	661 9 9		10
42 0 8	933 8 9	288 19 11	471 2 10	1,919 9 1	272 10 7	4,127 11 10		11
99 4 6	2 3 8	318 2 3	44 1 4	136 11 9	35 10 3	635 13 9		12
77 8 8	1,632 4 7	540 17 3	48 17 4	777 17 2	934 9 8	4,811 14 8		13
93 8 0	15079 5 2	10 5 4	141 7 10	4,967 8 9	1,045 13 11	22,637 9 0		14
43 18 0	10635 11 1	32 4 2	241 0 5	232 7 11	679 19 3	12,065 0 10		15
36 7 4	27 0 3	70 8 1	...	292 4 1	142 7 10	2,868 7 7		16
27 0 6	28 11 4	17 0 1	...	100 13 2	...	173 5 1		17
...	...	...	...	8 0 0	...	8 0 0		18
1 0 4	2 15 6	13 2 11	...	70 9 8	...	87 8 5		19
34 12 1	1,349 9 11	488 14 5	3,363 5 9	3,368 19 7	877 0 7	9,882 2 4		20
5 11 0	...	113 1 6	4 18 0	298 9 9	30 0 0	452 0 3		21
...	...	...	...	59 11 3	...	59 11 3		22
2 19 0	37 17 0	16 11 6	15 0 0	113 0 8	49 11 2	234 19 4		23
...	...	...	...	30 5 5	...	30 5 5		24
96 15 3	820 4 2	87 8 11	...	922 0 9	1,175 10 8	3,611 19 9		25
92 19 11	184 5 4	1,350 0 7	5,703 8 9	924 6 2	478 7 8	8,733 8 5		26
30 0 0	559 0 0	21 7 0	21 4 1	194 7 11	44 2 10	870 1 10		27
29 19 1	602 13 0	15 2 5	...	170 3 7	28 6 11	846 5 0		28
...	28 4 7	1 15 3	427 2 0	83 16 10	39 9 2	580 7 10		29
37 16 10	405 14 11	213 13 5	730 17 1	299 7 5	507 18 3	2,445 7 11		30
...	76 5 0	35 8 9	...	25 10 0	...	137 3 9		31
2 6 9	19 11 7	4 18 3	426 18 4	112 2 4	...	565 17 3		32
24 10 0	37630 13 10	4,502 3 3	16109 17 6	20042 13 1	10147 14 2	104,047 11 10		

APPENDIX (B.)—No. 18.

ABSTRACT of RETURNS from all Parishes of the Number of Persons Vaccinated by the Vaccinators appointed in terms of the Act 26 and 27 Vict. c. 108, for the Half-year ended 31st December 1874.

No.	COUNTIES.	Totals of Population in 1871.	Number of Persons Vaccinated during the Half-year.		Number of Cases which have been certified to be Insusceptible during the Half-year.		Number of Persons Vaccinated during the Half-year who were not in receipt of Parochial Relief.	Proportion of Persons Successfully Vaccinated to Population.
			Successfully.	Unsuccessfully.	On the ground of Constitutional Insusceptibility.	On the ground of previous Successful Vaccination.		
								Per cent.
1	Aberdeen - -	245,523	251	...	...	...	1	0·10
2	Argyll - -	75,595	58	...	...	...	30	0·07
3	Ayr - - -	200,908	29	...	...	...	8	0·01
4	Banff - - -	60,691	3	...	...	...	...	0·00
5	Berwick - -	36,382	1	...	...	...	...	0·00
6	Bute - - -	16,966	...	...	...	...	...	...
7	Caithness - -	41,011	48	...	2	89	48	0·11
8	Clackmannan -	26,788	1	...	...	...	...	0·00
9	Dumbarton - -	61,116	5	...	...	4	3	0·00
10	Dumfries - -	74,842	11	...	...	...	7	0·01
11	Edinburgh - -	328,472	38	1	...	4	1	0·01
12	Elgin - - -	43,516	2	...	...	...	...	0·00
13	Fife - - -	160,924	21	1	1	4	3	0·01
14	Forfar - -	237,145	353	...	...	...	342	0·14
15	Haddington -	37,755	7	...	1	2	...	0·01
16	Inverness - -	88,324	268	3	...	2	263	0·30
17	Kincardine - -	35,097	4	...	...	...	...	0·01
18	Kinross - -	6,457	...	...	...	...	...	...
19	Kirkcudbright -	41,859	12	...	...	2	8	0·02
20	Lanark - -	787,005	161	12	3	68	103	0·02
21	Linlithgow - -	41,394	5	...	...	...	...	0·01
22	Nairn - - -	8,372	5	2	...	...	5	0·05
23	Orkney & Shetland	62,882	33	13	...	12	...	0·05
24	Peebles - -	12,254	...	...	...	...	...	...
25	Perth - - -	127,827	10	...	...	2	5	0·00
26	Renfrew - -	195,305	44	...	...	36	18	0·02
27	Ross - - -	82,093	69	9	4	...	64	0·08
28	Roxburgh - -	54,151	3	...	...	...	...	0·00
29	Selkirk - -	13,356	...	...	...	...	...	...
30	Stirling - -	93,880	19	...	...	14	1	0·02
31	Sutherland - -	23,298	6	...	...	4	10	0·02
32	Wigtown - -	38,830	73	...	2	...	67	0·18
	Total -	3,360,018	1,540	41	13	243	987	0·04

APPENDIX (B.)—No. 18.

ABSTRACT of RETURNS from all Parishes of the Number of Persons Vaccinated by the Vaccinators appointed in terms of the Act 26 and 27 Vict. c. 108, for the Half-year ended 30th June 1875.

No.	COUNTIES.	Population in 1871.	Number of Persons Vaccinated during the Half-year.		Number of Cases which have been certified to be Insusceptible during the Half-year.		Number of Persons Vaccinated during the Half-year who were not in receipt of Parochial Relief.	Proportion of Persons Successfully Vaccinated to Population.
			Successfully.	Unsuccessfully.	On the ground of Constitutional Insusceptibility.	On the ground of previous Successful Vaccination.		
								Per cent.
1	Aberdeen	245,523	307	1	3	2	5	0·12
2	Argyll	75,595	101	2	2	...	56	0·13
3	Ayr	200,908	30	...	...	...	...	0·01
4	Banff	60,691	4	...	...	...	...	0·00
5	Berwick	36,382	3	...	...	...	...	0·00
6	Bute	16,966	...	...	...	...	...	...
7	Caithness	41,011	7	...	...	2	6	0·01
8	Clackmannan	26,788	2	...	...	...	...	0·00
9	Dumbarton	61,116	12	...	...	...	4	0·01
10	Dumfries	74,842	11	...	...	5	5	0·01
11	Edinburgh	328,472	55	...	...	3	9	0·01
12	Elgin	43,516	...	...	...	...	...	...
13	Fife	160,924	16	...	...	2	4	0·00
14	Forfar	237,145	419	1	...	...	400	0·17
15	Haddington	37,755	8	4	...	4	7	0·02
16	Inverness	88,324	176	3	4	3	163	0·19
17	Kincardine	35,097	1	...	...	...	...	0·00
18	Kinross	6,457	1	...	...	...	...	0·01
19	Kirkcudbright	41,859	31	...	...	...	4	0·07
20	Lanark	787,005	118	1	1	85	57	0·01
21	Linlithgow	41,394	8	...	...	2	5	0·01
22	Nairn	8,372	13	...	1	...	13	0·15
23	Orkney & Shetland	62,882	13	1	...	1	9	0·02
24	Peebles	12,254	...	...	...	...	...	...
25	Perth	127,827	6	...	...	...	...	0·00
26	Renfrew	195,305	58	2	1	39	10	0·02
27	Ross	82,093	77	1	...	2	52	0·09
28	Roxburgh	54,151	2	...	...	...	...	0·00
29	Selkirk	13,356	1	...	...	...	...	0·00
30	Stirling	93,880	13	...	...	7	3	0·01
31	Sutherland	23,298	2	...	...	...	1	0·00
32	Wigtown	38,830	91	...	...	...	80	0·23
	Total	3,360,018	1,586	16	12	157	893	0·04

APPENDIX (B.)—No. 19.

ABSTRACT of RETURNS from all Parishes of the Number of Defaulters under the 18th Section of the Vaccination (Scotland) Act, 26 and 27 Vict. c. 108, for the Year ended 30th June 1875.

No.	COUNTIES.	Population in 1871.	No. of Defaulters under the 18th Section of the Act Reported by Registrars.	No. of Persons Vaccinated in terms of the 18th Section.	No. of Prosecutions for Penalties under the 25th Section of the Act.	No. of such Prosecutions in which Penalties have been adjudged.
1	Aberdeen - - -	245,523	54	27	...	...
2	Argyll - - - -	75,595	96	82	...	...
3	Ayr - - - -	200,908	143	63	...	...
4	Banff - - - -	60,691	1	...	...	...
5	Berwick - - - -	36,382	3	2	...	...
6	Bute - - - -	16,966	6	6	...	...
7	Caithness - - -	41,011	226	148	...	...
8	Clackmannan - -	26,788	1	...	...	...
9	Dumbarton - - -	61,116	44	28	...	...
10	Dumfries - - -	74,842	79	36	...	...
11	Edinburgh - - -	328,472	268	57	2	2
12	Elgin - - - -	43,516	24	3	...	...
13	Fife - - - -	160,924	23	17	...	...
14	Forfar - - - -	237,145	222	83	...	...
15	Haddington - - -	37,755	49	41	...	...
16	Inverness - - -	88,324	350	222	...	...
17	Kincardine - - -	35,097	3	1	...	...
18	Kinross - - -	6,457	...	...	...	...
19	Kirkcudbright - -	41,859	48	34	...	...
20	Lanark - - - -	787,005	1,407	344	...	...
21	Linlithgow - - -	41,394	65	44	...	...
22	Nairn - - - -	8,372	1	1	...	...
23	Orkney & Shetland -	62,882	118	7	...	...
24	Peebles - - - -	12,254	3	1	...	...
25	Perth - - - -	127,827	31	21	...	...
26	Renfrew - - -	195,305	412	162	...	...
27	Ross - - - -	82,093	230	148	...	...
28	Roxburgh - - -	54,151	28	18	...	...
29	Selkirk - - - -	13,356	5	...	1	1
30	Stirling - - - -	93,880	45	27	...	...
31	Sutherland - - -	23,298	64	21	...	...
32	Wigtown - - -	38,830	7	4	...	...
	Total -	3,360,018	4,056	1,648	3	3

APPENDIX (B.)—No. 20.

PARISHES in which MODIFICATIONS of the Vaccination (Scotland) Act, 26 and 27 Vict. cap. 108, have been framed by the BOARD OF SUPERVISION, and approved by the LORD ADVOCATE, in terms of the 12th section of that Statute, the nature of these Modifications, and the dates at which they came into operation, respectively, from the date of the Act down to 4th August 1875.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
1	Applecross	Ross	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them.	24th August 1866.
2	Ardnamurchan	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	7th July 1865.
3	Barra	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	6th June 1872.
4	Barvas	Ross	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do.	Do.	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th November 1864.
5	Birsay and Harray	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
6	Bracadale	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	12th June 1873.
7	Bressay, Burra, and Quarff	Shetland	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th March 1864.
	Do. do.	Do.	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	1st April 1865.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
8	Colonsay and Oronsay -	Argyll - -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the word 'three' occurs, the word 'six' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	18th August 1864.
9	Cross and Burness - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	16th May 1865.
10	Delting - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
11	Duirness - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'fourteen days' substituted for them.	7th March 1866.
12	Dunrossness - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	31st May 1864.
13	Eday - - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	23d September 1864.
14	Edrachillis - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'fourteen days' substituted for them.	7th March 1866.
15	Farr - - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'nine' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	9th July 1864.
16	Gairloch - - - -	Ross - -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	10th May 1864.

17	Gigha	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	1st March 1865.
18	Glenelg	Inverness	In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	10th March 1864.
	Do.	Do.	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	10th March 1868.
19	Harris	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	19th December 1865.
20	Holm	Orkney	In clause 9, where the word 'two' occurs, the word 'four' substituted for it.	7th September 1866.
21	Hoy and Graemsay	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	5th November 1864.
22	Jura	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	21st February 1866.
23	Kilmorie	Bute	In clause 8, where the word 'six' occurs, the word 'nine' substituted for it; and where the word 'three' occurs, the word 'six' substituted for it.	21st February 1866.
24	Lochbroom	Ross	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
25	Lochs	Ross	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do.	Do.	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th November 1864.
26	Nesting	Shetland	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	15th April 1864.
27	Northmavine	Shetland	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
28	Orphir - - - -	Orkney -	In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	12th April 1865.
29	Ronaldshay (South) - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	27th March 1865.
30	Rousay and Egilshay - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	16th May 1865.
31	Sandsting - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
32	Sandwick - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	12th March 1864.
33	Shapinshay - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	29th November 1864.
34	Small Isles - - - -	Inverness -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	10th March 1864.
35	Stornoway - - - -	Ross - -	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	18th April 1864.
36	Tingwall - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
37	Uig - - - - -	Ross - -	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do. - - - - -	Do. - -	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	24th December 1864.

			substituted for it.	
39	Uist (South) - - -	Inverness -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	20th February 1865.
40	Unst - - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	20th July 1864.
41	Urquhart - - - -	Inverness -	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	4th June 1866.
42	Walls and Flotta - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	8th July 1864.
43	Walls and Sandness - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
44	Yell (Mid and South) - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	18th August 1864.

APPENDIX (B.)—No. 21.

LIST of PARISHES arranged according to Counties, showing the Mode of Assessmen Number of Managers or Elected Members, and the Day of Election—as a August 1875.

☞ The Mode of Assessment is indicated by the following abbreviations:—
1—*First Mode, specified in* 8 *and* 9 *Vict. c.* 83, § 34.
1 C—*First Mode, with a Classification of Rates upon Tenants and Occupants.*
E U—*Established Usage.*
In Parishes unassessed the column is blank.

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	ABERDEEN.			
1	Aberdeen -	1 C	15	1st Tu Feb
2	Aberdour -	1	4	3d Sat April
3	Aboyne - -	1	3	2d Mon Sept
4	Alford - -	1	2	3d Sat Mar
5	Auchindoir -	1 C	2	2d Tu Mar
6	Auchterless -	1	3	3d Sat Feb
7	Belhelvie -	1	3	Last Sat Nov
8	Birse - -	1	3	1st Mon Mar
9	Bourtie - -	...	...	
10	Cairnie - -	1	3	2d Sat May
11	Chapel-Garioch	1	3	2d Sat after 1st Tu Aug
12	Clatt - -	1	2	4th Sat Mar
13	Cluny - -	1	2	2d Th June
14	Coull - -	1	2	2d Sat May
15	Crathie, etc. -	1	3	1st Mon Aug
16	Crimond -	1	2	3d Mon Dec
17	Cruden - -	1	3	Last Sat Nov
18	Culsamond -	1	2	3d Sat Dec
19	Daviot - -	...	...	
20	Deer, New -	1 C	5	1st Tu Nov
21	Deer, Old -	1	6	3d Sat April
22	Drumblade -	1	2	2d Tu Jan
23	Drumoak -	1	2	1st Sat Oct
24	Dyce - -	1	2	4th Mon May
25	Echt - -	1	2	4th Th Dec
26	Ellon - -	1 C	4	1st Mon Dec
27	Fintray - -	1	2	1st Sat April
28	Forgue - -	1	4	3d Tu July
29	Foveran - -	1	3	2d Mon Mar
30	Fraserburgh -	1	6	2d Fri Mar
31	Fyvie - -	1	6	Last Sat Mar
32	Gartly - -	1	2	4th Mon Jan
33	Glass - -	1	2	2d Fri May
34	Glenbucket -	1	2	1st Th Nov
35	Glenmuick -	1	3	2d Tu Mar
36	Huntly - -	1 C	5	2d Wed April
37	Insch - -	1	3	2d Mon April
38	Inverurie -	1 C	3	3d Fri April
39	Keig - -	1	2	Last Sat July
40	Keithhall, etc.	1	2	4th Wed Oct
41	Kemnay - -	1	2	2d Sat Feb
42	Kildrummy -	...	...	
43	Kincardine O'Neil	1	3	1st Sat Mar
44	King-Edward -	1	4	4th Mon Jan
45	Kinnellar -	1	2	1st Sat July
46	Kinnethmont -	1	2	2d Tu Feb
47	Kintore - -	1 C	3	1st Th No
48	Leochel-Cushnie	...	...	
49	Leslie - -	1	2	2d Mon A
50	Logie-Buchan	1	2	Last Tu D
51	Logie-Coldstone	1	2	1st Sat De
52	Longside -	1	4	1st Sat De
53	Lonmay - -	1	3	3d Sat Ap
54	Lumphanan -	1	2	Last Mon
55	Machar, New -	1	2	2d Wed M
56	Machar, Old -	1 C	20	1st Tu Ma
57	Meldrum -	1	3	4th Th Ju
58	Methlic - -	1	3	Last Sat A
59	Midmar - -	1	2	Last Th A
60	Monquhitter -	1	3	1st Sat Oc
61	Monymusk -	1	2	3d Wed M
62	Newhills -	1 C	5	4th Mon I
63	Oyne - -	1	2	4th Mon C
64	Peterculter -	1	3	2d Sat De
65	Peterhead -	1 C	10	Last Mon
66	Pitsligo - -	1 C	3	1st Mon J
67	Premnay -	1	2	3d Sat Ma
68	Rathen - -	1 C	3	3d Sat Ju
69	Rayne - -	...	...	
70	Rhynie - -	1 C	2	1st Sat Ma
71	Skene - -	1	3	1st Sat Ju
72	Slains - -	1 C	2	Last Sat M
73	Strathdon -	1	3	3d Tu No
74	Strichen - -	1	3	3d Mon Ju
75	Tarland & Migvie	1	2	1st Fri Ma
76	Tarves - -	1	3	4th Mon M
77	Tough - -	1	2	4th Wed J
78	Towie - -	1	2	Last Sat A
79	Tullynessle -	1	2	1st Th Ma
80	Turriff - -	1	4	3d Mon D
81	Tyrie - -	1 C	4	3d Sat Fe
82	Udny - -	1	3	4th Sat De
	ARGYLL.			
1	Ardchattan, etc.	1	3	3d Tu Jul
2	Ardnamurchan	1	14	Wed, Th & Sat pr ing 9th
3	Campbeltown -	1 C	9	4th Tu Ap
4	Coll - -	1	3	2d Tu Apr
5	Colonsay & Oronsay	...	...	
6	Craignish -	1	2	4th Sat Ja
7	Dunoon & Kilmun	1 C	5	3d Mon Ju
8	Gigha -	1	2	2d Wed D
9	Glassary -	1	6	2d Mon Ju

COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
enorchy and nishail	1	3 2	2d Tu Dec 2d Fri Feb
verary	1	3	4th Tu Mar
verchaolain	...	...	
ra	...	...	
larrow	1	6	1st Mon April
brandon	1	4	Last Tu April
calmonell, etc.	1	4	3d Tu Feb
choman	1	4	1st Wed April
chrenan, etc.	1	2	2d Tues July
dalton	1	4	1st Fri April
finan	1	3	2d Tu Nov
finichen	1	4	Last Sat July
lean, etc.	1	3	1st Tu Mar
martin	1	2	2d Wed Mar
modan	...	...	
more, etc.	1 C	4	3d Fri Mar
ninian, etc.	1	5	4th Mon May
ninver, etc.	1	2	3d Th Feb
apdale, North	1	3	1st Wed Nov
apdale, South	1	3	3d Fri Oct
more & Appin	1	5	1st Mon April
chgoilhead	1	2	1st Th Nov
rven	1	2	1st Tu Feb
ddell, etc.	1	4	1st Tu Feb
uthend	1	3	2d Sat Dec
rachur	1	2	2d Wed Dec
alachlan	...	...	
rosay	1	3	Last Fri Jan
ree	1	5	2d Th Nov
AYR.			
drossan	1 C	7	3d Fri July
chinleck	...	...	
r	1 C	12	Last Mon July
llantrae	1	3	2d Th June
rr	1	2	3d Wed Feb
ith	1 C	7	2d Fri Jan
lmonell	1	4	3d Th Mar
ylton	1	2	2d Mon July
aigie	...	...	
mnock, New	1 C	3	3d Sat June
mnock, Old	1 C	4	4th Tu Nov
illy	1	3	1st Fri April
lmellington	1	5	2d Th April
lry	1 C	6	1st Th June
lrymple	1	2	1st Sat May
eghorn	1	2	3rd Tu Sept
ndonald	1	7	4th Tu Aug
nlop	1 C	2	2d Th May
nwick	1	3	4th Wed May
lston	1	6	1st Th Dec
rvan	1 C	8	1st Wed Feb
rine	1 C	6	4th Th July
lbirnie	1 C	6	1st Tu Sept
lbride, West	1 C	3	1st Sat Nov
lmarnock	1 C	18	Last Th July
lmaurs	1	5	3d Sat Oct
lwinning	1 C	8	4th Fri Jan
rkmichael	...	...	
rkoswald	1	3	2d Wed Oct

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
30	Largs	1 C	5	2d Mon Feb
31	Loudoun	1	5	3d Th July
32	Mauchline	...	...	
33	Maybole	1 C	8	3d Mon Aug
34	Monkton	1	3	1st Mon May
35	Muirkirk	1 C	6	1st Tu April
36	Newton-upon-Ayr	1	5	2d Th Oct
37	Ochiltree	1 C	3	3d Mon April
38	Riccarton	1	4	3d Sat Mar
39	St Quivox	1	7	Last Tu Mar
40	Sorn	1 C	5	Last Sat Sept
41	Stair	1	2	3d Sat June
42	Stevenston	1 C	5	Last Sat May
43	Stewarton	1 C	6	3d Sat June
44	Straiton	...	...	
45	Symington	1	2	1st Sat Sept
46	Tarbolton	1	4	Last Th April
	BANFF.			
1	Aberlour	1	3	1st Tues Mar
2	Alvah	1	2	1st Mon Nov
3	Banff	1	5	3d Tu May
4	Boharm	1	2	Last Mon April
5	Botriphnie	1	2	1st Wed Nov
6	Boyndie	1	3	3d Sat April
7	Cabrach	1	2	1st Sat Nov
8	Cullen	1 C	3	2d Tu Oct
9	Deskford	1	3	2d Wed April
10	Fordyce & Portsoy	1	5	3d Fri Nov
11	Forglen	1	2	1st Sat July
12	Gamrie and Macduff	1	3 3	1st Fri July 2d Fri Aug
13	Grange	1	3	4th Mon July
14	Inveravon	1	3	4th Wed April
15	Inverkeithny	1	2	1st Sat July
16	Keith	1 C	7	2d Th Sept
17	Kirkmichael	1 C	4	Last Fri Sept
18	Marnoch	1	4	4th Mon April
19	Mortlach	1 C	4	3d Sat April
20	Ordiquhill	1	2	4th Wed Nov
21	Rathven	1 C	8	Last Tu Mar & fol. day
22	Rothiemay	1	2	1st Mon Aug
23	St Fergus	1	3	1st Tu Feb
	BERWICK.			
1	Abbey St Bathans	1	1	2d Mon Mar
2	Ayton	1	3	1st Mon Mar
3	Bunkle & Preston	E U	2	2d Fri May
4	Channelkirk	1	2	3d Fri March
5	Chirnside	1	2	4th Mon Feb
6	Cockburnspath	1	2	3d Th April
7	Coldingham	1	5	2d Mon Nov
8	Coldstream	1	4	3d Wed Mar
9	Cranshaws	...	...	
10	Dunse	1	4	2d Wed Feb
11	Earlstoun	1	3	3d Wed Mar
12	Eccles	1	3	Last Sat Jan
13	Edrom	1	2	2d Mon Mar
14	Eyemouth	1	2	d Tu May
15	Fogo	1	1	Last Sat May
16	Foulden	1	2	Last Wed Mar

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
17	Gordon - -	1	2	3d Wed Feb
18	Greenlaw -	1	3	Last Fri April
19	Hume - -	1	1	3d Sat Jan
20	Hutton - -	1	2	3d Tu Feb
21	Ladykirk -	1	2	3d Fri April
22	Langton - -	E U	1	4th Mon Feb
23	Lauder - -	1	3	2d Fri July
24	Legerwood -	1	2	Last Th Jan
25	Longformacus	1	1	1st Th July
26	Mertoun -	1	2	2d Th Feb
27	Mordington -	1	1	2d Mon April
28	Nenthorn -	1	1	4th Sat Jan
29	Polwarth -	1	1	2d Th June
30	Swinton - -	1	2	2d Mon July
31	Westruther -	1	2	2d Tu Mar
32	Whitsome -	1	2	3d Fri Mar
	BUTE.			
1	Cumbraes -	1	2	3d Fri June
2	Kilbride (Arran)	1	4	4th Wed and 4th Th Oct
3	Kilmory - -	1	4	Last Tu, Wed, Th, and Fri, May
4	Kingarth -	1	2	4th Wed Aug
5	North Bute -	1	2	Last Fri Mar
6	Rothesay -	1 C	7	3d Th June
	CAITHNESS.			
1	Bower - -	...	...	
2	Canisbay -	1	3	3d Tu Sept
3	Dunnet - -	1	3	1st Wed Nov
4	Halkirk - -	1	4	Last Wed Oct
5	Latheron -	1	8	2d Th May, & succeeding Fri and Sat
6	Olrick - -	1	3	2d Th Oct
7	Reay - -	1	4	2d Th June
8	Thurso - -	1	6	1st Wed July
9	Watten - -	1	2	Last Th Mar
10	Wick - -	1	11	1st Tu May
	CLACKMANNAN			
1	Alloa - -	1 C	8	1st Th May
2	Clackmannan -	1 C	7	3d Tu May
3	Dollar - -	1 C	3	4th Mon Sept
4	Logie - -	1 C	3	3d Sat Dec
5	Tillicoultry -	1 C	6	Last Fri Nov
	DUMBARTON.			
1	Arrochar -	1	2	2d Fri April
2	Bonhill - -	1 C	9	3d Sat Oct
3	Cardross - -	1 C	7	1st Fri Aug
4	Cumbernauld -	1	5	Last Sat May
5	Dumbarton -	1 C	9	2d Fri Feb
6	Kilmaronock -	1	2	3d Th Dec
7	Kilpatrick, New	1 C	5	1st Sat May
8	Kilpatrick, Old	1 C	8	4th Tu Jan
9	Kirkintilloch -	1 C	9	Last Mon July
10	Luss - -	1	2	Last Fri Feb
11	Roseneath -	1	2	3d Sat Aug
12	Row - -	1 C	7	2d Fri May

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed f Election
	DUMFRIES.			
1	Annan - -	1	6	3d Tu Oct
2	Applegarth -	1	2	3d Sat July
3	Caerlaverock -	1	2	3d Sat Jun
4	Canonbie -	1	4	Last Mon M
5	Closeburn -	1	3	Last Tu Ju
6	Cummertrees -	1	2	3d Mon Ju
7	Dalton - -	1	2	Last Sat Ja
8	Dornock - -	1	2	2d Tu July
9	Dryfesdale -	1	2	4th Mon Ju
10	Dumfries -	1	10	3d Th Sep
11	Dunscore -	1	3	3d Mon Ma
12	Durrisdeer -	1	2	2d Wed Au
13	Eskdalemuir -	E U	2	1st Sat Apr
14	Ewes - -	E U	1	1st Tu Dec
15	Glencairn -	1	3	2d Sat Apr
16	Graitny - -	1	3	4th Fri Ma
17	Half-Morton -	1	2	2d Tu May
18	Hoddam - -	1	3	4th Sat Ap
19	Holywood -	1	2	1st Fri Oct
20	Hutton - -	1	2	Last Tu D
21	Johnstone -	1	2	4th Fri Sep
22	Keir - -	1	2	3d Fri May
23	Kirkconnell -	1	2	1st Wed Ju
24	Kirkmahoe -	1	3	2d Tu Dec
25	Kirkmichael -	1	2	4th Sat De
26	Kirkpatrick-Flem.	1	3	1st Sat Ma
27	Kirkpatrick-Juxta	1	2	2d Fri Mar
28	Langholm -	1	4	3d Tu May
29	Lochmaben -	1	4	1st Mon Fe
30	Middlebie -	1	3	2d Sat May
31	Moffat - -	1	3	4th Fri Jun
32	Morton - -	1	3	4th Th Jun
33	Mousewald -	1	2	3d Sat Mar
34	Penpont - -	1	2	1st Mon Ju
35	Ruthwell - -	1	2	4th Fri Au
36	St Mungo -	1	2	2d Fri Jun
37	Sanquhar -	1	4	4th Sat Oc
38	Tinwald - -	1	3	Last Sat J
39	Torthorwald -	1	2	3d Th May
40	Tundergarth -	1	2	4th Sat Ma
41	Tynron - -	1	1	2d Sat May
42	Wamphray -	1	2	1st Sat Ma
43	Westerkirk -	E U	2	Last Th Ja
	EDINBURGH.			
1	Borthwick -	1	3	3d Sat July
2	Calder, Mid -	1	2	2d Fri Jun
3	Calder, West -	1	6	4th Sat Au
4	Carrington -	1	2	2d Mon Jul
5	Cockpen - -	1	3	2d Sat Jun
6	Colinton - -	1 C	3	Last Fri O
7	Corstorphine -	1	2	2d Sat May
8	Cramond - -	1	3	Last Sat A
9	Cranston -	1	2	1st Tu Apr
10	Crichton - -	1 C	2	4th Sat Ma
11	Currie - -	1	3	Last Fri Ja
12	Dalkeith - -	1 C	7	1st Fri Apr
13	Duddingston -	1	4	3d Mon Oc
14	Edinburgh -	1	25	Last Wed

COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
Fala - -	1	1	4th Tu Nov
Glencross -	1	2	Last Sat Feb
Heriot - -	1	1	3d Tu Feb
Inveresk - -	1 C	8	1st Mon Nov
Kirknewton -	1	2	4th Fri April
Lasswade -	1 C	6	2d Fri Feb
Leith, North -	1	8	1st Th Nov
Leith, South -	1	15	Last Tu Jan
Liberton - -	1	4	1st Fri May
Newbattle -	1	3	3d Fri Mar
Newton - -	1 C	3	3d Fri Feb
Penicuick -	1	4	1st Sat April
Ratho - -	1	3	4th Th Feb
St. Cuthberts and Canongate Combination -	1	30	1st Fri Mar
Stow - -	1	3	3d Fri April
Temple - -	1	2	3d Sat Jan
ELGIN OR MORAY.			
Alves - -	1	2	4th Th Mar
Bellie - -	1 C	3	1st Sat Feb
Birnie - -	1	1	4th Sat Mar
Cromdale -	1	5	1st Mon Feb
Dallas - -	1	2	4th Mon May
Drainy - -	1 C	3	3d Wed Oct
Duffus - -	1 C	4	4th Mon Nov
Dyke and Moy	1	2	4th Mon Nov
Edinkillie -	1	2	4th Mon Mar
Elgin - -	1 C	8	Last Wed Aug
Forres - -	1 C	5	3d Mon April
Kinloss - -	1 C	2	1st Wed Mar
Knockando -	1	3	4th Tu Mar
New Spynie -	1 C	2	2d Th April
Rafford - -	1	2	Last Mon Aug
Rothes - -	1	3	2d Th Mar
St Andrews-Lhan.	1 C	2	4th Sat Mar
Speymouth -	1	1	1st Sat May
Urquhart -	1	4	1st Sat Oct
FIFE.			
Abbotshall -	1 C	6	1st Wed May
Abdie - -	...	...	
Aberdour -	1	3	3d Fri May
Anstruther-East.	1	4	4th Fri April
Anstruther-West.	...	...	
Arngask - -	...	...	
Auchterderran	1	4	2d Fri Nov
Auchtermuchty	1	4	Last Tu Mar
Auchtertool -	1	2	Day before last Tu April
Ballingry -	1 C	2	3d Fri Jan
Balmerino -	...	...	
Beath - -	1 C	4	1st Fri Nov
Burntisland -	1 C	5	Last Tu Dec
Cameron -	1	2	3d Fri July
Carnbee - -	..	...	
Carnock - -	1 C	4	3d Th Aug
Ceres - -	1	4	1st Wed Aug

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
18	Collessie - -	1 C	3	3d Sat Feb
19	Crail - -	1	3	Last Sat Oct
20	Creich - -	...	...	
21	Cults - -	1	2	2d Fri April
22	Cupar - -	1 C	7	2d Fri Mar
23	Dairsie - -	1	2	2d Wed Feb
24	Dalgety - -	1	2	Last Th April
25	Denino - -	...	...	
26	Dunbog - -	...	...	
27	Dunfermline -	1	16	2d Tu June
28	Dysart - -	1 C	8	1st Tu June
29	Elie - -	...	...	
30	Falkland - -	1 C	4	3d Sat Nov
31	Ferry-Port-on-Cr.	1 C	3	1st Wed April
32	Flisk - -	...	...	
33	Forgan - -	1 C	2	4th Wed May
34	Inverkeithing -	1 C	4	4th Fri Mar
35	Kemback -	1	2	3d Wed Nov
36	Kennoway -	1	3	3d Mon June
37	Kettle - -	1 C	3	4th Wed April
38	Kilconquhar -	1 C	4	2d Th Oct
39	Kilmany - -	...	...	
40	Kilrenny - -	1	3	3d Sat Dec
41	Kinghorn ..	1 C	4	Last Fri Feb
42	Kinglassie -	1	2	3d Fri Jan
43	Kingsbarns -	1	2	4th Sat Mar
44	Kirkcaldy -	1 C	7	3d Fri Nov
45	Largo - -	1 C	4	2d Sat May
46	Leslie - -	1 C	5	3d Th Sept
47	Leuchars - -	1 C	3	4th Sat Jan
48	Logie -	...	...	
49	Markinch -	1	7	1st Mon Sept
50	Monimail -	1	2	3d Mon Feb
51	Moonzie - -	...	...	
52	Newburgh -	1	4	Last Th May
53	Newburn - -	1 C	1	1st Fri Feb
54	Pittenweem -	1	3	2d Tu Oct
55	St Andrews -	1 C	7	2d Mon April
56	St Leonards -	1 C	2	1st Sat June
57	St Monance -	1	2	3d Sat Nov
58	Saline - -	1	2	2d Sat Dec
59	Scoonie - -	1 C	4	1st Tu Aug
60	Strathmiglo -	1	3	1st Sat after 15th May
61	Torryburn -	1 C	2	2d Wed Nov
62	Wemyss - -	1 C	7	1st Th Aug
	FORFAR.			
1	Aberlemno -	1	2	3d Mon Jan
2	Airlie - -	...	...	
3	Arbirlot - -	1	2	3d Th Mar
4	Arbroath -	1 C	9	2d Th Dec
5	Auchterhouse -	...	...	
6	Barry - -	1	3	3d Th April
7	Brechin - -	1 C	8	1st Fri Aug
8	Caraldstone -	1	1	1st Fri July
9	Carmylie -	1	2	2d Mon Jan
10	Cortachy - -	...	...	
11	Craig - -	1 C	3	3d Tu Jan
12	Dun - -	...	...	

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
13	Dundee - -	1 C	30	1st Wed June
14	Dunnichen -	1	3	4th Th Jan
15	Edzell - -	1	2	2d Mon May
16	Essie and Nevy	...	...	
17	Farnell - -	...	...	
18	Fearn - -	1	1	Last Sat Jan
19	Forfar - -	1 C	10	1st Mon Aug
20	Glammis - -	1	3	2d Th May
21	Glenisla - -	1	2	1st Sat Feb
22	Guthrie - -	...	...	
23	Inverarity -	1	2	3d Th Feb
24	Inverkeillor -	1	3	Last Wed June
25	Kettins - -	...	...	
26	Kingoldrum -	...	...	
27	Kinnell - -	1 C	2	3d Th Nov
28	Kinnettles -	...	...	
29	Kirkden - -	1	2	3d Thur July
30	Kirriemuir -	1 C	8	1st Th Aug
31	Lethnot - -	1	1	2d Fri Aug
32	Liff and Benvie	1 C	15	Last Wed July
33	Lintrathen -	...	...	
34	Lochlee - -	1	2	2d Fri June
35	Logie-Pert -	1 C	3	1st Sat Feb
36	Lunan - -	...	...	
37	Lundie - -	...	...	
38	Mains, etc. -	1 C	3	3d Sat July
39	Marytoun -	...	...	
40	Menmuir -	1	2	4th Th Mar
41	Monifieth -	1 C	4	Last Mon Jan
42	Monikie - -	...	...	
43	Montrose -	1 C	16	Last Wed Aug
44	Murroes - -	...	...	
45	Newtyle - -	1	2	3d Sat June
46	Oathlaw - -	...	...	
47	Panbride -	1	2	4th Mon Oct
48	Rescobie - -	1	2	2d Tu Jan
49	Ruthven - -	1	2	3d Sat June
50	St Vigeans -	1	9	Wed after 2d Tu Aug
51	Strickathrow -	1 C	2	2d Sat June
52	Tannadice -	1	3	2d Sat Jan
53	Tealing - -	1	2	1st Th Aug
	HADDINGTON.			
1	Aberlady -	1	2	3d Th Oct
2	Athelstaneford	1	2	1st Th Feb
3	Bolton - -	1	1	1st Sat July
4	Dirleton - -	1	3	4th Mon Feb
5	Dunbar - -	1 C	5	1st Sat May
6	Garvald - -	1	2	1st Tu Feb
7	Gladsmuir -	1 C	3	Last Sat Feb
8	Haddington -	1 C	6	4th Th May
9	Humbie - -	1	3	Last Sat June
10	Innerwick -	1	2	1st Mon June
11	Morham - -	1	1	1st Sat Mar
12	North Berwick	1 C	4	3d Th May
13	Oldhamstocks -	1	2	Last Th May
14	Ormiston -	1	2	2d Tu Mar
15	Pencaitland -	1 C	2	Last Tu April
16	Prestonkirk -	1	3	3d Th May

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17	Prestonpans -	E U	3	2d Mon May
18	Salton - -	1	2	2d Sat June
19	Spot - -	1	2	3d Mon Apr
20	Stenton - -	1	2	4th Mon Jul
21	Tranent - -	1 C	4	3d Fri April
22	Whitekirk -	1	2	2d Sat Aug
23	Whittingham -	1	2	4th Sat Feb
24	Yester - -	1	2	2d Mon Nov
	INVERNESS.			
1	Abernethy -	1 C	3	2d Tu Feb
2	Alvie - -	1	2	Last Fri Nov
3	Ardersier -	1	2	4th Wed De
4	Barra - -	1	3	1st Wed Ma
5	Boleskine, etc.	1	3	Last Sat Ma
6	Bracadale -	1	2	3d Fri July
7	Croy - -	1	3	3d Sat May
8	Daviot - -	1	3	2d Wed Mar
9	Dores - -	1	3	2d Mon May
10	Duirnish - -	1	6	1st Th Feb
11	Duthil - -	1	3	2d Th April
12	Glenelg - -	1	4	Last Wed & succeed.
13	Harris - -	1	6	1st Sat April
14	Inverness -	1 C	12	Last Fri July
15	Kilmallie -	1	6	3d Fri Nov
16	Kilmonivaig -	1	4	3d Fri June
17	Kilmorack -	1	4	4th Mon Dec
18	Kilmuir (Skye)	1	3	1st Tu Sept
19	Kiltarlity -	1	4	4th Mon Dec
20	Kingussie -	1	3	1st Wed Sep
21	Kirkhill - -	1	3	Last Th Dec
22	Laggan - -	1	2	3d Wed Aug
23	Moy - -	1	2	3d Th July
24	Petty - -	1	3	2d Mon Nov
25	Portree - -	1	5	4th Th June
26	Sleat - -	1	4	2d Tu Nov
27	Small Isles -	...	...	
28	Snizort - -	1	4	1st Th Aug
29	Strath - -	1	4	3d Fri July
30	Uist, North -	1	6	2d Tu Sept
31	Uist, South -	1	8	4th Fri Dec
32	Urquhart -	1	4	3d Fri Aug
	KINCARDINE.			
1	Arbuthnot -	...	...	
2	Banchory-Deven.	1 C	4	Last Tu Oct
3	Banchory-Ternan	1	4	4th Th Dec
4	Benholm -	1 C	3	3d Sat Feb
5	Bervie - -	1 C	3	Last Mon Ap
6	Dunnottar -	1 C	3	2d Th Feb
7	Durris - -	1	2	4th Th Oct
8	Fettercairn -	1 C	3	2d Sat July
9	Fetteresso -	1 C	5	1st Sat July
10	Fordoun - -	1 C	3	1st Fri May
11	Garvock - -	1	2	Last Sat Apri
12	Glenbervie -	1	2	Last Tu July
13	Kinneff - -	1	2	Last Sat June
14	Laurencekirk -	1 C	3	Last Sat Feb
15	Maryculter -	1	2	Last Mon Aug
16	Marykirk	1 C	3	4th Sat Feb

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7	Nigg - -	1 C	3	4th Sat April
8	St Cyrus - -	1 C	3	2d Sat July
9	Strachan - -	1	2	2d Sat Jan
	KINROSS.			
1	Cleish - -	...	...	
2	Kinross - -	1 C	4	2d Wed Mar
3	Orwell - -	1 C	3	3d Wed Aug
4	Portmoak -	1 C	3	Last Sat Oct
	KIRKCUDBRIGHT.			
1	Anwoth - -	1	2	2d Th July
2	Balmaclellan -	1	2	2d Th Oct
3	Balmaghie -	1	2	3d Sat Dec
4	Borgue - -	1	2	4th Th July
5	Buittle - -	1	2	Last Sat Dec
6	Carsphairn -	1	2	Last Th April
7	Colvend - -	1	3	2d Tu Jan
8	Crossmichael -	1	3	4th Th Jan
9	Dalry - -	1	2	4th Sat April
0	Girthon - -	1	3	2d Tu Mar
1	Kells - -	1	2	3d Sat Dec
2	Kelton - -	E U	4	4th Tu Oct
3	Kirkbean -	1	2	Last Tu Jan
4	Kirkcudbright -	1 C	6	2d Fri Aug
5	Kirkgunzeon -	1	2	3d Sat Nov
6	Kirkmabreck -	1	3	1st Sat June
7	Kirkpatrick-Dur.	1	3	1st Th June
8	Kirkpatrick-Iron.	1	2	2d Sat May
9	Lochrutton -	1	2	1st Mon Nov
0	Minnigaff -	1	3	Last Fri Oct
1	New Abbey -	1	2	1st Sat Nov
2	Parton - -	1	2	3d Sat Oct
3	Rerrick - -	1	3	2d Sat Aug
4	Terregles -	1	2	1st Sat Aug
5	Tongland -	1	4	1st Th Feb
6	Troqueer -	E U	6	1st Th Oct
7	Twynholm -	1	2	1st Tu Jan
8	Urr -	E U	4	3d Fri July
	LANARK.			
1	Avondale -	1 C	7	1st Tu Jan
2	Barony - -	1 C	21	Last Tu Nov
3	Biggar - -	1	3	3d Sat Mar
4	Blantyre - -	1 C	4	3d Sat Jan
5	Bothwell - -	1	17	1st Tu Aug
6	Cadder - -	1	7	4th Fri April
7	Cambuslang -	1 C	5	3d Th Feb
8	Cambusnethan	1	13	1st Tu Sept
9	Carluke - -	1	6	1st Mon Aug
0	Carmichael -	1	2	1st Sat June
1	Carmunnock -	...	...	
2	Carnwath -	1	5	4th Fri Dec
3	Carstairs - -	...	...	
4	Covington -	1	2	Last Sat Feb
5	Crawford -	1	3	4th Sat Mar
6	Crawfordjohn -	1	2	1st Sat April
7	Culter - -	1	2	4th Fri June
8	Dalserf - -	1	3	3d Sat Nov
9	Dalziel - -	1	9	1st Fri April
0	Dolphinton -	..	...	
21	Douglas - -	1	3	4th Fri Aug
22	Dunsyre - -	...	...	
23	Glasgow - -	1	25	1st Tu Dec
24	Glassford -	1	3	2d Sat Nov
25	Govan Combination - -	1	25	3d Tu May
26	Hamilton -	1 C	10	2d Mon Oct
27	Kilbride, East -	1 C	5	2d Th May
28	Lanark - -	1	8	3d Th Oct
29	Lesmahagow -	1	7	2d Sat July
30	Libberton -	1	2	3d Sat Aug
31	Monkland, New	1	16	4th Th Oct
32	Monkland, Old	1	15	2d Th Mar
33	Pittenain -	1	1	2d Mon Aug
34	Rutherglen -	1	7	3 Fri Aug
35	Shotts - -	1	8	1st Tu May
36	Stonehouse -	1	3	1st Mon July
37	Symington -	1	2	Last Sat Oct
38	Wandell, etc. -	1	1	4th Sat July
39	Walston - -	1	2	3d Mon June
40	Wiston, etc. -	1	2	1st Fri Sept
	LINLITHGOW.			
1	Abercorn -	1	3	2d Tu Dec
2	Bathgate -	1	5	Last Wed July
3	Borrowstounness	1 C	6	3d Fri June
4	Carriden - -	1	3	3d Th Aug
5	Dalmeny -	1	2	Last Th April
6	Ecclesmachen -	1	1	1st Tu April
7	Kirkliston -	1	4	2d Fri Feb
8	Linlithgow -	1 C	7	1st Fri May
9	Livingstone -	1	2	Last Fri June
10	Queensferry -	1	8	3d Sat July
11	Torphichen -	1	2	3d Th July
12	Uphall - -	1	3	4th Th May
13	Whitburn -	1	6	1st Th Mar
	NAIRN.			
1	Ardclach -	1	2	Last Wed Mar
2	Auldearn -	1	3	1st Mon April
3	Cawdor - -	1	2	2d Sat June
4	Nairn - -	1 C	4	1st Wed Mar
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Birsay & Harray	1	4	Last Wed Mar
2	Cross and Burness	1	5	1st Fri Nov
3	Eday - -	...	...	
4	Evie and Rendal	1	2	1st Tu Aug
5	Firth - -	1	2	2d Mon May
6	Holm - -	1	2	Last Th May
7	Hoy and Græmsay	...	...	
8	Kirkwall - -	1 C	5	Last Wed May
9	Lady - -	1	4	3d Tu Feb
10	Orphir - -	1	2	Last Th Sept
11	Ronaldshay, South	1	5	Last Sat Nov
12	Rousay, etc. -	...	...	
13	St Andrews, etc.	...	...	
14	Sandwick -	...	...	
15	Shapinshay -	...	.	

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16	Stennis - -	...	...	
17	Stromness -	1 C	4	2d Th Aug
18	Stronsay - -	1	2	1st Th Dec
19	Walls and Flotta	...	...	
20	Westray, etc. -	1	3	3d Wed Oct
	SHETLAND.			
21	Bressay - -	1	4	Last Tu Dec
22	Delting - -	1	3	1st Sat Mar
23	Dunrossness -	1	6	2d Fri Nov
24	Fetlar & N. Yell—			
	Fetlar - -	1	1	Sat preceding last Sat July
	North Yell -		2	Last Sat July
25	Lerwick - -	1	4	Last Fri Oct
26	Nesting -	1	2	2d Tu April
	Lunasting & Whalsay -		3	2d Tu Oct
27	North Mavine -	1	4	2d Wed Oct
28	Sandsting -	1	4	2d Wed Sept
29	Tingwall - -	1	4	Last Th July
30	Unst - -	1	4	1st Fri Mar
31	Walls - -	1	4	1st Tu Sept
32	Yell - -	1	3	4th Th April
	PEEBLES.			
1	Broughton -	1	2	3d Tu Feb
2	Drumelzier -	1	1	3d Sat Feb
3	Eddleston -	1	2	3d Fri Feb
4	Innerleithen -	1	2	3d Mon Nov
5	Kirkurd - -	...	...	
6	Linton, West -	1	3	4th Mon Jan
7	Lyne and Megget	...	...	
8	Manor - -	1	1	2d Th Nov
9	Newlands -	1	2	1st Mon Nov
10	Peebles - -	1	4	3d Sat April
11	Skirling - -	...	...	
12	Stobo - -	1	1	Last Sat Nov
13	Traquair - -	1	2	Last Fri Nov
14	Tweed-muir -	...	...	
	PERTH.			
1	Aberdalgie -	1	2	Last Sat June
2	Aberfoyle -	1	2	2d Th Aug
3	Abernethy -	1	3	Last Sat Feb
4	Abernyte -	...	...	
5	Alyth - -	1	4	2d Th May
6	Auchterarder -	1	4	4th Sat Feb
7	Auchtergaven -	1	4	2d Sat April
8	Balquhidder -	1	2	4th Mon June
9	Bendochy -	1	2	3d Sat Jan
10	Blackford -	1 C	5	3d Mon and Tu Oct
11	Blair-Athol -	1	3	3d Th Jan
12	Blairgowrie -	1	4	1st Mon Mar
13	Callander -	1	3	1st Wed Mar
14	Caputh - -	1	3	3d Tu July
15	Cargill - -	1	3	Last Sat Jan
16	Clunie - -	1	2	2d Sat Aug
17	Collace - -	1	4	4th Th Mar
18	Comrie - -	1	3	2d Wed Nov
19	Coupar-Angus -	1 C	4	2d Sat May
20	Crieff - -	1	6	4th Fri Feb
21	Culross - -	1 C	3	1st Fri Oct
22	Dowally - -	1	2	4th Sat Jun
23	Dron - -	1	1	2d Th Nov
24	Dull - -	1	7	Last Tu Sept and succeeding Wed and
25	Dumbarney -	1	2	1st Sat May
26	Dunblane -	1 C	4	3d Fri Jan
27	Dunkeld -	...	...	
28	Dunkeld, Little	1	4	Last Sat De
29	Dunning - -	1	3	2d Wed Nov
30	Errol - -	1	4	1st Mon July
31	Forgandenny -	1	2	2d Tu Aug
32	Forteviot -	1	2	2d Sat June
33	Fortingall -	1	3	1 Tu & 2 Fr
34	Fossaway -	1	3	4th Th May
35	Fowlis-Easter -	1	2	Last Th Jan
36	Fowlis-Wester	1	2	Last Wed A
37	Gask - -	1	2	Last Sat Oct
38	Glendevon -	...	...	
39	Inchture - -	1	2	1st Th Dec
40	Kenmore -	1	3	2d Tu Nov and Sat fo
41	Killin - -	1	4	3d Mon Se and Tu, Fr and Sat fo
42	Kilmadock -	1 C	5	Last Tu Aug
43	Kilspindie -	1	2	4th Sat Apri
44	Kincardine -	1	3	1st Sat Nov
45	Kinclaven -	1	2	1st Mon Oct
46	Kinfauns -	1	2	4th Mon Ma
47	Kinloch - -	...	...	
48	Kinnaird - -	1	1	3d Th Nov
49	Kinnoul - -	1 C	4	2d Sat Feb
50	Kirkmichael -	...	...	
51	Lethendy -	1	1	Last Sat Dec
52	Logierait -	1	4	2d Mon Apri
53	Longforgan -	1	3	4th Sat Mar
54	Madderty -	...	...	
55	Meigle - -	1 C	2	3d Sat April
56	Methven -	1	3	2d Sat April
57	Moneydie -	1	1	Last Sat July
58	Monivaird -	1	2	1st Mon Aug
59	Monzie—			
	Logie Almond, Monzie and Innerpeffray	1	2	2d Sat May
			2	2d Sat June
60	Moulin - -	1	3	1st Tu Aug
61	Muckhart -	1	2	1st Fri April
62	Muthill - -	1	4	1st Wed Aug
63	Perth - -	E U	15	1st Tu May
64	Port-of-Monteith	1	2	3d Th Nov
65	Rattray - -	1	3	2d Sat Dec
66	Redgorton -	1	3	2d Sat Mar
67	Rhynd - -	1	1	4th Sat Aug
68	Scone - -	1	4	Last Sat Nov
69	St Madoes -	1	1	3d Th Jan
70	St Martins -	...	...	
71	Tibbermuir -	1	3	2d Sat Dec

COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
Trinity-Gask -	1	2	3d Wed Jan
Tulliallan -	1 C	4	Last Wed June
Veem -	1	2	1st Tu April and suc Fri
RENFREW.			
Abbey - -	1 C	20	Last Wed Dec
Cathcart - -	1 C	5	Last Th April
Caglesham -	1	3	2d Th Feb
Castwood -	1 C	8	Last Tu Aug
Erskine - -	1 C	2	4th Sat Dec
Greenock -	E U	24	1st Tu Mar
Houston - -	1 C	4	Last Fri Jan
Inchinnan -	1 C	2	2d Sat Dec
Innerkip, etc. -	1 C	4	1st Tu Aug
Kilbarchan -	1 C	7	1st Fri June
Kilmalcolm -	1	3	Last Sat June
Lochwinnoch	1 C	6	1st Wed May
Mearns - -	1	4	Last Tu Mar
Neilston - -	1 C	10	4th Sat April
Paisley - -	1 C	15	3d Mon Feb
Port-Glasgow -	1 C	8	2d Tu April
Renfrew - -	1 C	4	Last Sat May
ROSS AND CROMARTY.			
Alness - -	1	2	1st Th May
Applecross -	1	4	1st Tu Oct
Avoch - -	1	3	2d Th April
Barvas - -	1	4	2d Tu Mar
Contin - -	1	3	4th Tu April
Cromarty -	1 C	4	2d Fri Aug
Dingwall -	1	3	2d Th Feb
Edderton -	1	2	4th Th Nov
Fearn - -	1	3	1st Th April
Fodderty -	1	3	4th Th Oct
Fairloch - -	1	6	Last Th Aug
Henshiel -	1	2	4th Tu Oct
Killearnan -	1	4	Last Mon Oct
Kilmuir-Easter	1	2	3d Mon July
Kiltearn -	1	3	4th Sat July
Kincardine -	1	3	3d Th May
Kintail - -	1	2	1st Fri Aug
Knockbain -	1	3	4th Mon June
Lochalsh - -	1	3	1st Th April
Lochbroom -	1	6	2d Th Feb & Last Th Dec
Lochcarron -	1	3	4th Th Nov
Lochs - -	1	5	1st Wed Nov
Logie Easter -	1	2	4th Fri Nov
Nigg - -	1 C	2	4th Wed April
Resolis or Kirkmichael	1	3	1st Fri April
Rosemarkie -	1	3	3d Fri April
Rosskeen -	1	4	4th Th Sept
Stornoway -	1	7	4th Tu Nov
Tain - -	1 C	4	1st Mon April
Tarbat - -	1	3	4th Mon Aug
Tig - -	1	5	4th Tu April
Urquhart -	1	4	1st Tu April
Urray - -	1	4	3d Tu May

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	ROXBURGH.			
1	Ancrum - -	1	2	2d Sat Mar
2	Ashkirk - -	1	2	Last Wed Mar
3	Bedrule - -	E U	1	3d Sat May
4	Bowden - -	1	2	3d Th Jan
5	Castleton -	E U	3	1st Th May
6	Cavers - -	E U	3	Last Sat April
7	Crailing - -	1	1	2d Wed Jan
8	Eckford - -	1	2	4th Sat Feb
9	Ednam - -	1	2	2d Sat April
10	Hawick - -	1	7	4th Fri Oct
11	Hopekirk -	E U	2	4th Fri Oct
12	Hownam - -	1	1	Last Sat Feb
13	Jedburgh -	1 C	6	2d Tu Aug
14	Kelso - -	E U	6	1st Mon Feb
15	Kirkton - -	1	1	4th Fri May
16	Lilliesleaf -	1	2	2d Sat June
17	Linton - -	1	2	1st Wed April
18	Mackerston - -	1	1	2d Th Jan
19	Maxton - -	1	1	2d Mon April
20	Melrose - -	1	6	1st Mon April
21	Minto - -	1	1	2d Mon June
22	Morebattle - -	1	2	Last Sat Jan
23	Oxnam - -	E U	2	Last Sat Mar
24	Roberton -	1	2	1st Sat Mar
25	Roxburgh -	E U	2	Last Fri April
26	St Boswells -	1	2	3d Th May
27	Smailholm -	1	2	2d Wed Mar
28	Southdean -	1	2	4th Fri Feb
29	Sprouston -	1	2	2d Wed May
30	Stitchel - -	1	1	Last Wed Apr
31	Wilton - -	1	3	1st Fri July
32	Yetholm -	1	2	1st Sat May
	SELKIRK.			
1	Ettrick - -	E U	2	2d Fri Mar
2	Galashiels -	1	4	Last Sat July
3	Kirkhope -	1	2	4th Fri July
4	Selkirk - -	E U	4	Last Fri Jan
5	Yarrow - -	E U	2	1st Sat June
	STIRLING.			
1	Airth - -	1 C	3	1st Sat May
2	Alva - -	1 C	5	1st Tu May
3	Baldernock -	1	2	3d Tu July
4	Balfron - -	1 C	3	1st Tu May
5	Bothkennar -	1 C	2	4th Mon July
6	Buchanan -	1	2	Last Fri Nov
7	Campsie - -	1 C	7	2d Sat Feb
8	Denny - -	1 C	6	4th Mon Feb
9	Drymen - -	1	3	Last Th Mar
10	Dunipace -	1 C	3	4th Sat Aug
11	Falkirk - -	1 C	13	Last Tu Feb
12	Fintry - -	1 C	2	1st Wed April
13	Gargunnock -	1 C	2	3d Tu Jan
14	Killearn - -	...	...	
15	Kilsyth -	1	7	1st Tu Feb
16	Kippen - -	1 C	3	1st Sat July
17	Larbert - -	1 C	5	2d Sat Feb
18	Leecropt - -	...	...	
19	Muiravonside - -	1 C	3	2d Sat May
20	Polmont - -	1 C	5	2d Sat April

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
21	St Ninians -	1 C	10	Last Wed Sept
22	Slamannan -	1	5	2d Sat June
23	Stirling - -	1	9	Last Tu May
24	Strathblane -	1	2	Last Tu Jan
	SUTHERLAND.			
1	Assynt - -	1	4	4th Wed April
2	Clyne - -	1	3	2d Wed Feb
3	Creich - -	1	4	3d Tu Feb
4	Dornoch - -	1	4	3d Mon Feb
5	Duirness - -	1	3	4th Tu May
6	Eddrachillis -	1	3	3d Mon April
7	Farr - -	1	5	2d Wed Mar
8	Golspie - -	1	2	2d Tu Feb
9	Kildonan -	1	4	1st Th July
10	Lairg - -	1	2	3d Th April
11	Loth - -	1	2	1st Wed July
12	Rogart - -	1	2	1st Tu June
13	Tongue - -	1	3	3d Tu April

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	WIGTOWN.			
1	Glasserton -	1	2	2d Tu July
2	Inch - -	1	4	Last Th Apr
3	Kirkcolm -	1	3	Sat before 31st Dec
4	Kirkinner -	1	3	4th Mon Nov
5	Kirkmaiden -	1	3	2d Th Dec
6	Kirkcowan -	1	3	1st Tu May
7	Leswalt - -	1	4	2d Sat April
8	Luce, New -	1	2	1st Th May
9	Luce, Old -	1	3	4th Sat Oct
10	Mochrum -	1	4	3d Sat May
11	Penninghame -	1 C	5	2d Sat Mar
12	Portpatrick -	1	3	4th Tu June
13	Sorby - -	1 C	3	1st Th April
14	Stoneykirk -	1	4	1st Th Nov
15	Stranraer -	1 C	12	Last Tu July
16	Whithorn -	1	4	2d Th Feb
17	Wigtown -	1 C	3	1st Wed Jun

SUMMARY OF ASSESSED AND UNASSESSED PARISHES.

No.	COUNTIES.	NUMBER OF PARISHES			MODES OF ASSESSME		
		Assessed.	Unassessed.	Total.	First without Classification.	First, Classified.	Established Un
1	Aberdeen - - - - -	77	5	82	62	15	..
2	Argyll - - - - -	33	5	38	30	3	..
3	Ayr - - - - -	41	5	46	21	20	..
4	Banff - - - - -	23	...	23	18	5	..
5	Berwick - - - - -	31	1	32	29	...	
6	Bute - - - - -	6	...	6	5	1	..
7	Caithness - - - - -	9	1	10	9	...	..
8	Clackmannan - - - -	5	...	5	...	5	..
9	Dumbarton - - - - -	12	...	12	5	7	..
10	Dumfries - - - - -	43	...	43	40	...	
11	Edinburgh - - - - -	30	...	30	24	6	.
12	Elgin or Moray - - - -	19	...	19	11	8	.
13	Fife - - - - -	49	13	62	24	25	.
14	Forfar - - - - -	36	17	53	23	13	.
15	Haddington - - - - -	24	...	24	17	6	
16	Inverness - - - - -	31	1	32	29	2	.
17	Kincardine - - - - -	18	1	19	7	11	.
18	Kinross - - - - -	3	1	4	...	3	.
19	Kirkcudbright - - - -	28	...	28	24	1	
20	Lanark - - - - -	36	4	40	30	6	.
21	Linlithgow - - - - -	13	...	13	11	2	.
22	Nairn - - - - -	4	...	4	3	1	.
23	Orkney - - - - -	12	8	20	10	2	
	Shetland - - - - -	12	...	12	12	...	
24	Peebles - - - - -	10	4	14	10	...	
25	Perth - - - - -	67	7	74	58	8	
26	Renfrew - - - - -	17	...	17	3	13	
27	Ross and Cromarty - - - -	33	...	33	30	3	
28	Roxburgh - - - - -	32	...	32	24	1	
29	Selkirk - - - - -	5	...	5	2	...	
30	Stirling - - - - -	22	2	24	7	15	
31	Sutherland - - - - -	13	...	13	13	...	
32	Wigtown - - - - -	17	...	17	13	4	
	Total -	811	75	886	604	186	

THIRTY-FIRST

ANNUAL REPORT

OF THE

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR

AND OF

PUBLIC HEALTH

IN

SCOTLAND

1875-76

Presented to both Houses of Parliament by Command of Her Majesty.

EDINBURGH
PRINTED BY MURRAY AND GIBB
FOR HER MAJESTY'S STATIONERY OFFICE
1876

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THIRTY-FIRST ANNUAL REPORT

TO THE

RIGHT HON. RICHARD ASSHETON CROSS

HER MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR THE HOME DEPARTMENT

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR AND OF PUBLIC HEALTH IN SCOTLAND
CHAMBERS, GEORGE STREET, EDINBURGH

August 1876

SIR,

WE have the honour to submit the General Report of our proceedings for the past year.

POOR LAW.

Since the date of our last Report, the General Superintendents of Poor have continued to discharge their duties within their respective districts to our entire satisfaction. Mr Peterkin has visited and inquired into the administration of the law in 151 Parishes in the Counties of Caithness, Elgin, Inverness, Orkney, Ross and Cromarty, Banff, Sutherland, and Nairn, and he has conducted 10 special inquiries. He has also inspected 2 Poorhouses, and conducted 1 special Poorhouse inquiry. Mr Campbell has visited 190 Parishes in the counties of Aberdeen, Argyll, Bute, Dumbarton, Forfar, Kincardine, Perth, and Stirling, and conducted 8 special inquiries. He has also inspected 4 Poorhouses. We have received from these gentlemen their General Half-yearly Reports upon the administration of the law within their respective districts, as well as special Parochial Reports from time to time, wherever circumstances appeared to require them, and we have continued to deal with these Reports in the same manner as with those of former years. We print in the Appendix the latest General Half-yearly Reports by these officers, which have been furnished to us during the past year.

Proceedings of Board.

App. (A.) Nos. 1, 2.

During the past year, Mr M'Neill, the Visiting Officer of the Board, has conducted 44 special investigations, and he has inspected and reported upon 62 Poorhouses. He has also visited and inquired into the administration of the law in 222 Parishes. We continue to have

Poor Law. every reason to be satisfied with the zeal and ability with which the Visiting Officer performs his duties. There will be found in the Appendix his latest General Half-yearly Report during the past year.

App. (A.) No. 3.

We have investigated allegations, involving charges more or less serious, against 23 Inspectors of Poor; and we have been under the necessity of dismissing three of these officers for neglect or failure to perform their duties. Five Inspectors, whose conduct was under investigation, were permitted by us to resign their offices. We censured or admonished nine Inspectors, whose errors were not of so grave a character as to call for more serious punishment. We have had the satisfaction of acquitting six Inspectors of the charges which were brought against them.

We have been called upon to investigate complaints against eight Governors of Poorhouses, but in seven instances we found that the complaints were groundless. In the remaining instance, we found it necessary to censure the governor for his misconduct, but we felt justified in refraining, under the circumstances of his case, from requiring his removal from office.

During the past year we have been called on to investigate charges against three Medical Officers. In two of these cases we were compelled to censure the officer for failing properly to discharge his duty. In the other case, where the complaint was of a similar nature, we did not find the evidence sufficient to warrant our interference.

Assessments.

App. (B.) No. 21.

Since the date of our last Report, six Parishes which had previously raised the funds for relief of the poor by Voluntary Contributions have resolved to raise those funds by Assessment. The number of Parishes now assessed is 817, and the number that still raise the funds by Voluntary Contributions is 69.

In three of the six Parishes above referred to, we have approved of a classification of rates on tenants and occupants; and in the case of other two parishes we have approved of an alteration of the mode of such classification. During the past year we have also sanctioned the resolution of a Parochial Board to change their manner of Assessment from Established Usage to the first Statutory mode, *i.e.* one half imposed on the owners, and the other half upon the tenants and occupants of all lands and heritages within the parish.

The progress of the change from Voluntary Contributions to Assessment, during the thirty-one years that have elapsed since this Board was formed, has been as follows:—

	Assessed.	Voluntary Contributions.
August 1845,	230	650
... 1846,	448	432
... 1847,	558	322
... 1848,	600	280
... 1849,	625	255
... 1850,	644	236
... 1851,	653	228
... 1852,	671	211
... 1853,	680	202
... 1854,	689	194
... 1855,	700	183
... 1856,	716	167
... 1857,	729	154
... 1858,	738	145
... 1859,	745	138

	Assessed.	Voluntary Contributions.
August 1860,	749	134
... 1861,	752	131
... 1862,	759	125
... 1863,	764	120
... 1864,	770	114
... 1865,	777	108
... 1866,	781	104
... 1867,	783	102
... 1868,	789	98
... 1869,	793	94
... 1870,	794	93
... 1871,	795	92
... 1872,	800	87
... 1873,	804	81
... 1874,	811	75
... 1875,	811	75
... 1876,	817	69

Poor Law

Assessments.

In 608 of the Assessed Parishes, the funds for the relief of the poor are raised by an equal rate upon owners and occupants respectively, and in 189 there is a classification of occupants in terms of the 36th section of the Act 8 & 9 Vict. c. 83. In 20 Parishes, the assessment is still levied according to Established Usage.

Elected Members.

We have increased the number of Members to be elected to the Parochial Board of New Kilpatrick from 5 to 7. For the Parish of Auchinleck we have fixed the number to be elected at 7; and for the Parishes of Cleish, Farnell, Straiton, and Lundie, we have fixed the number at 2, to be elected in each parish respectively.

In many Parishes we have thought it right, for various reasons, to approve of alterations in the days for the election of Members to the Parochial Boards.

Poorhouses.

The number of Parishes that have Poorhouses, either singly or in combination, is 411, having an aggregate population of 2,429,167. There are 62 Poorhouses at present in operation, the accommodation in which is sufficient for 14,358 inmates. When the Poorhouses which are in progress, or the erection of which has been resolved on, are completed, the number of Parishes having Poorhouses, singly or in combination, will be 426, with an aggregate population of 2,480,320. We have during the past year approved of the rates for boarding paupers belonging to 178 Parishes, in those Poorhouses of other Parishes or Combinations to which it appeared to us that they might most advantageously be sent. We continue the practice, however, of limiting our approval in all such cases to a period of twelve months, as we deem it desirable that we should have a periodical opportunity of considering whether any change of circumstances has arisen to render a further continuance of our approval inexpedient. The number of Parishes that possess a right, in terms of the 65th section of the Statute, to send paupers to the Poorhouses belonging to other Parishes, is 189, with an aggregate population of 485,449; but some of these Parishes are embraced in Combinations for proposed Poorhouses, or propose to have Poorhouses of their own. The total population of the Parishes to which Poorhouse accommodation is thus at present available, amounts to 2,914,616. The total population of the Parishes (286 in number) to which Poorhouse accommodation is still not avail-

Poor Law. Poor-houses. App. (B.) No. 15.

able is 445,402. The Tables showing the number of Poorhouses in operation and in progress, and the Parishes forming the various Poorhouse Combinations in Scotland, are printed in the Appendix. These Tables indicate the number of inmates of Poorhouses as at 1st January and 1st July last; the number who were receiving indoor relief during the half-years ended 31st December 1875 and 30th June 1876; the number of those on the Sick List, as well as those who were Lunatic; and the number of Children who were at School. These Tables also exhibit the average weekly cost per head of inmates actually in the Poorhouse, during the half-years ended 31st December 1875 and 30th June 1876, for maintenance, including food, fuel, clothing, light, and all other necessaries; and the average weekly expenditure per head of inmates for whom there is accommodation in the Poorhouse for the same periods, under the following heads, viz.:—1*st*, Establishment Charges, including salaries of officials, feu-duties, insurance, repairs, etc.; 2*d*, Estimated Rent of Poorhouse and Land, being so much per cent. on the amount expended; and 3*d*, Medical Relief, including medicine, medical and surgical appliances, and medical attendance.

We have approved of resolutions of the Parochial Boards of Abernethy (Inverness), Cromdale, and Duthill to join the Nairn Poorhouse Combination; and of resolutions of the Parochial Boards of Alloa, Alva, and Clackmannan to join the Stirling Poorhouse Combination. The additional population for which Poorhouse accommodation has been thus permanently acquired is 26,330.

We have sanctioned alterations in the Poorhouses of Barony and Glasgow, and we have approved of additions to the Poorhouses of Govan Combination, Dunfermline, and Old Monkland.

We have sanctioned the occupation of new buildings added to the Poorhouse of Old Monkland by a number of inmates not exceeding 142; and in the Poorhouse of Glasgow we have sanctioned the appropriation of certain dormitories, previously used for ordinary inmates, to the accommodation of Lunatics.

We have renewed our permission to the Abbey Poorhouse authorities, to continue the operation of Rule 40 of the Rules and Regulations for the Management of Poorhouses, as altered and printed on page 54 of the Appendix to our Twenty-fifth Annual Report.

We have approved of an alteration in the contract between the Parishes forming the Morayshire Poorhouse Combination, to the effect that children born in the Poorhouse shall be held to have their birth settlement in the Parish which sent the mother to the Poorhouse.

App. (B.) No. 16.

We again print in the Appendix a tabular statement of the present Poorhouse Buildings Debt, as returned to us by the Parochial Authorities, showing the sums borrowed for the erection or enlargement of Poorhouse Buildings, under the 62d section of the Act 8 & 9 Vict. c. 83, or the 3d section of the Act 19 & 20 Vict. c. 117, the liquidation of the debt during the past year, and the amount of the debt as at 14th May 1876.

Medical Relief.

We have completed the arrangements for the distribution of the 28th Parliamentary Grant of £10,000 in aid of Medical Relief to the Poor in Scotland. The number of Parishes which have this year resolved to comply with the conditions annexed to participation in the Grant is 758. Of these 26 have failed to establish their claims by

producing vouchers for the required amount of expenditure from their own funds, and otherwise satisfying us that the conditions of the Grant had been fulfilled. Last year, 736 Parishes established their claims; this year, 732. The detailed account of the distribution, showing the amount expended on Medical Relief afforded to the poor in each Parish, for which vouchers have been produced; the sum apportioned to it from the Grant; and the additional sum proportionate to the excess of its vouched expenditure beyond the minimum, assigned out of the unappropriated shares to each participating Parish, will be found in the Appendix, the total amount distributed being £9974, 3s. 11d. Poor Law. App. (B.) No. 13.

The whole sum expended on Medical Relief to the poor in all Parishes in Scotland, whether participating in the Parliamentary Grant or not, during the year ended 14th May 1876, according to the annual returns of the Inspectors, was £36,735, 8s. 11¾d., which is equal to 2·62 pence per head of the population of Scotland in 1871. The population of the 761 Parishes that have resolved to comply with the conditions annexed to participation in the Grant is 3,238,473, and of the 125 Parishes that have not so resolved, 121,545. The sum expended by the former, according to the returns, was £36,082, 19s. 8d., equal to about 2·67 pence per head of the population; and that by the latter was £652, 9s. 3d., equal to about 1·28 pence per head of the population of these Parishes.

The second annual audit of the claims to participate in the Parliamentary Grant in aid of the Cost of Maintenance of Pauper Lunatics has been completed, in accordance with the scheme approved by the Treasury, the aggregate amount distributed being £62,637, 15s. 5d. To each parish which was found entitled to participate, a certificate, signed by one of our officers, was issued, on presenting which to the Queen's Remembrancer in Exchequer the sum apportioned to the parish was paid. Grant for Pauper Lunatics.

A detailed account of the distribution, showing the Parishes participating, the number of Pauper Lunatics in respect of whom the claims were made, the total cost of their maintenance, which was satisfactorily vouched, and the amount paid to each parish from the Grant, will be found in the Appendix. App. (B.) No. 14.

We have issued regulations respecting Inter-Parochial Accounts, and have required all Inspectors of Poor to act in accordance with them. The objects which we had in view in framing these Regulations were to ensure regularity in the rendering of all such accounts, to diminish the labour of Parochial Boards and Inspectors in relation thereto, to bring all payments and receipts (so far as possible) within the financial year to which they properly belong, and to prevent Parishes losing the benefit of payments on account of Medical Relief and Maintenance of Pauper Lunatics in their claims for participation in the Parliamentary Grants, owing to these accounts not being duly rendered and the payments consequently not being made till after the close of the financial year. Our circular upon this subject will be found in the Appendix. App. (A.) No. 6.

The Parochial Board of a Parish with a population of about 1300, and a roll of less than 25 Paupers, having resolved to fix the Medical Officer's Salary at £60 per annum, in order to induce a Medical Practitioner to reside in the parish, we were appealed to on the subject by a dissentient from the Resolution. The Parish referred to is in the immediate vicinity of a large town in which there are many quali-

Poor Law. fied Medical Practitioners, and the avowed object of the Parochial Board in resolving to devote so large a sum to the salary of a Medical Officer was not to benefit the sick poor, but to enable the ratepayers at large to obtain medical aid more easily and at less cost than by employing a practitioner residing in the neighbouring town. We had no power to reverse the decision of the Parochial Board or to control their action in this matter, but we pointed out to them that it was illegal to expend the funds raised for the relief of the poor, in order to provide cheaper or more convenient medical attendance for persons who are not paupers.

Our attention was called by the House Committee and Medical Officers of St Cuthberts' Combination Poorhouse, to the practice of inmates of the Poorhouse Hospital discharging themselves before they were fully cured, and requesting us to provide a remedy. The object of the inmates in so discharging themselves was stated to be that they might remain proper objects of Parochial Relief, and so be still entitled to out-door relief or re-admission to the Poorhouse whenever it suited them to apply for it—although their ailment, such as an ulcerated leg, was perfectly curable if they would submit to treatment for the requisite period. We informed the House Committee that under the present law we had no power to prevent the evil complained of, but that as a check upon it, we should be prepared, if requested to do so, to sanction an alteration of Article 40 of the Rules and Regulations for the Management of Poorhouses, empowering the House Committee to extend the period of notice required from inmates demanding a discharge, as we had done in the case of Glasgow Poorhouse (see our 25th Annual Report, Appendix A, page 55). No request, however, to the above effect has been addressed to us by the House Committee of St Cuthberts' Combination.

We have frequently expressed our regret that in Scotland there exists no statutory and efficient audit of Parochial Accounts, and that when applied to by ratepayers on the ground of alleged or even admitted misappropriation of the Parochial Funds, we have been unable to afford any remedy. During the past year an instance of extravagant and needless, if not illegal, expenditure came to our notice which we think it our duty specially to mention. The Election of Elected Members in the Parish of Old Monkland last year cost the ratepayers no less a sum than £351. It appeared, upon inquiry, that there had been employed on this occasion 56 persons, or one for every 97 voters. 32 deliverers of voting schedules were engaged, instead of using the Post Office as the mode of transmission. The cost of addressing and delivering the voting schedules was above £15 per 1000, whereas it appears that the ordinary charge for addressing circulars is 5s. per 1000, which with £2, 1s. 8d. for postage, would have reduced the total amount to £2, 6s. 8d. per 1000. The deliverers received their food in addition to their wages, and among the charges in the Ledger Account, under the head of '*Bread, &c.*' there was discovered a sum of £7, 15s. for spirits and beer. The services of the Law Agent and Collector were, as we think, quite unnecessarily engaged, and the cost of their advice and attendance amounted to £49, 12s. 7d. The charge for a copy of the Assessment Roll alphabetically arranged was £120, 9s. 4d., which we are informed was greatly in excess of the ordinary charge for such work. £23 were given as gratuities to

the permanent officials, although the work done was only a part of their regular statutory duty. These facts were ascertained by our Visiting Officer whom we directed to inquire into the complaint which had been made to us; but we had no power to apply a remedy, or to act in any effectual way upon the result of our Officer's Report. We were obliged to content ourselves with transmitting a copy of our Visiting Officer's Report to the Parochial Board for their information, with an intimation of our strong disapproval of the excessive expenditure incurred. Poor Law.

The Chairman of the Parochial Board of Old Deer called our attention to the 'fact that as regards the giving of out-door relief to single women on account of illegitimate children, the Parochial Board had been assured again and again in the most emphatic way by their Medical Officer that the refusal to aid such cases' (by out-door relief) 'leads almost invariably to the death of the children from inattention and starvation. It is found impossible,' it was added, 'to induce the mothers to go to the Poorhouse, and the children are farmed out with the too-well-known sad result of baby farming.' This was a very serious allegation which obviously demanded our immediate consideration. We were aware that in some quarters a vague popular idea existed that the restriction of relief in the case of mothers with illegitimate children to an offer of admission to the Poorhouse tended in the direction indicated; but the persons holding that view, so far as we know, founded their opinion upon theory and not upon ascertained facts, and were unable to substantiate it. Such an opinion is opposed to the results of our own experience, and this was the first occasion on which a definite statement had been made to us which seemed capable of satisfactory investigation. Accordingly, we resolved to probe the accuracy of the allegations made by the Chairman of the Parochial Board of Old Deer to the bottom. In the first place, we requested him to obtain for us a specific statement of the cases upon which the Medical Officer had based his opinion; and that having been furnished to us, we directed Mr Campbell, the General Superintendent of the District, along with Mr M'Neill, the Visiting Officer of Poorhouses, to proceed to the parish and to make a careful inquiry upon the subject not only in the Parish of Old Deer, but in some of the contiguous parishes whose population was of a similar character and where the same influences might be supposed to be in operation. We conjoined Mr M'Neill with Mr Campbell in this inquiry not only because of its grave importance, but because Mr M'Neill has had his attention turned to the subject in his official capacity for some years. We publish in the Appendix the Reports of these Officers, from which it will be found (1) that the cases upon which the Medical Officer of Old Deer relied entirely broke down when tested by investigation, and (2) that there is no ground whatever (but rather the contrary) for any apprehension that the test of the Poorhouse, when applied to the mothers of illegitimate children, will result in an increased mortality of the children. App. (A.) Nos. 4, 5.

Poor Law.

Complaints of Inadequate Relief.

The number of applications complaining of Inadequate Relief that have been before us during the year ended 30th June 1876 has been 262. In the immediately preceding year, the number was 244.

App. (B.) Nos. 2 & 3.

The subjoined Table exhibits the number of such applications in each year since the Board was formed, and the manner in which they have been disposed of.

YEAR.	No. of Applications.	Dismissed on information contained in Schedule.	Dismissed after being remitted.	Refused, not in receipt of Parochial Relief.	Refused as informal or incompetent.	Withdrawn, or stopped by death.	Ground of Complaint removed.	Minute issued declaring that applicant had just cause of action.
1845–46	597	273	97	25	5	...	197	...
1846–47	673	226	126	29	7	7	277	1
1847–48	793	297	114	36	13	7	317	9
1848–49	863	447	111	24	8	12	256	5
1849–50	788	439	97	28	5	3	214	2
1850–51	764	472	72	20	10	3	184	3
1851–52	684	415	66	27	6	5	165	...
1852–53	705	430	101	12	8	14	140	...
1853–54	596	291	109	14	6	5	169	2
1854–55	568	267	114	17	4	7	158	1
1855–56	549	300	77	14	4	5	149	...
1856–57	488	233	95	20	7	2	130	1
1857–58	495	244	106	17	6	7	113	2
1858–59	473	230	112	29	3	3	95	1
1859–60	542	272	108	26	5	3	128	...
1860 61	487	279	69	16	4	2	117	...
1861–62	558	294	95	33	...	2	134	...
1862–63	563	319	79	24	1	5	134	...
1863–64	521	300	96	18	5	...	102	...
1864–65	489	271	89	22	3	...	104	...
1865–66	433	270	48	20	1	2	91	1
1866–67	501	291	85	24	7	3	89	1
1867–68	462	298	69	17	...	2	76	...
1868–69	517	341	90	26	1	...	58	1
1869–70	529	379	46	20	2	2	80	...
1870–71	456	321	49	10	...	1	75	...
1871–72	413	299	47	13	...	1	50	...
1872–73	332	251	27	12	2	1	38	...
1873–74	256	175	37	7	1	1	32	...
1874–75	244	190	18	7	...	1	28	...
1875–76	262	191	34	11	...	1	25	...
TOTAL,	16,601	9,305	2,483	618	124	107	3,925	30

Cost of Relief and Management.

App. (B.) Nos. 4 & 5.

The sum expended during the year ended 14th May 1876, for the Relief and Management of the Poor (including £2963, 3s. 2½d. expended on Buildings not being authorized Poorhouses, £37,029, 14s. 9½d. expended on authorized Poorhouse Buildings, and £9459, 2s. 2¼d. on Repairs and Furnishings) has been £847,252, 7s. 5¼d. In the preceding year, the expenditure for the same purposes was £835,306, 8s. 2d. There has, therefore, been an increase in the Total Expenditure of £11,945, 19s. 3¼d.

The Parochial Boards have also disbursed during the year £8448, 16s. 6d. in repayment of advances from banks and payment of interest on overdrafts, etc. In previous years such payments had been wrongly included in the Inspectors' Returns under 'Management' and other inappropriate heads. This year we have caused these items to be separately returned, as they do not properly relate either to the Management or the Relief of the Poor during the year for which the Returns are made.

App. (B.) No. 4.

Poor Law.

Cost of Relief and Management.

The following Table shows the Expenditure for the Relief and Management of the Poor (exclusive of the cost of buildings), the rate of expenditure per cent. and per £ of Valuation, and the rate of expenditure per head of Population, for each of the Years from 1846–47 downwards to 1875–76:—

Year.	Expenditure for the Relief and Management of the Poor.	Estimated Valuation, based on Parliamentary Returns.	Rate of Expenditure per Cent. and per £ of Valuation.					Estimated Population, founded on Census Returns.	Rate of Expenditure per head of Population.	
			Per Cent.			Per £.				
	£	£	£	s.	d.	s.	d.		s.	d.
1847	433,915	10,053,142	4	6	3¾	0	10¼	2,781,314	3	1¼
1848	533,362	10,236,229	5	4	2½	1	0¾	2,808,169	3	9½
1849	562,268	10,419,316	5	7	11	1	0¾	2,835,024	3	11¼
1850	534,353	10,602,403	5	0	9½	1	0¼	2,861,879	3	8¾
1851	513,329	10,785,490	4	15	2¼	0	11¾	2,888,742	3	6½
1852	514,288	10,968,577	4	13	9¼	0	11¼	2,906,097	3	6¾
1853	522,376	11,151,664	4	13	8	0	11	2,923,452	3	6¾
1854	546,819	11,334,751	4	16	5¾	0	11½	2,940,807	3	8½
1855	584,823	11,517,838	5	1	6½	1	0	2,958,162	3	11¼
1856	602,822	11,700,935	5	3	0¼	1	0¼	2,975,517	4	0½
1857	599,205	11,994,873	4	19	10¾	0	11¾	2,992,872	4	0
1858	622,634	12,288,811	5	1	4	1	0	3,010,227	4	1½
1859	641,115	12,582,749	5	1	10¾	1	0	3,027,582	4	2
1860	643,303	13,428,403	4	15	9½	0	11¼	3,044,935	4	2½
1861	657,953	14,274,058	4	12	2¼	0	11	3,062,294	4	3½
1862	680,699	14,605,140	4	13	2½	0	11	3,092,066	4	4½
1863	704,846	14,936,222	4	14	4½	0	11¼	3,121,838	4	6
1864	723,144	15,267,304	4	14	8¾	0	11¼	3,151,610	4	7
1865	731,855	15,598,386	4	13	10	0	11¼	3,181,382	4	7
1866	739,315	15,929,468	4	12	9¾	0	11	3,211,154	4	7¼
1867	757,212	16,260,554	4	13	1½	0	11	3,240,926	4	8
1868	795,483	16,775,048	4	14	10	0	11¼	3,270,698	4	10¼
1869	821,184	17,289,542	4	14	11¾	0	11¼	3,300,470	4	11¼
1870	818,390	17,804,036	4	11	11	0	11	3,330,240	4	10¾
1871	810,456	18,318,530	4	8	5¾	0	10½	3,360,018	4	9¾
1872	809,690	18,833,028	4	5	11¾	0	10¼	3,389,790	4	9¼
1873	801,895	19,199,665	4	3	6¼	0	10	3,419,562	4	8¼
1874	799,130	19,566,302	4	1	8	0	9¾	3,449,334	4	7½
1875	794,916	19,571,152	4	1	2¾	0	9¾	3,479,106	4	6¾
1876	797,800	20,242,061	3	17	1	0	9¼	3,508,878	4	6½

Poor Law.

Cost of Relief and Management.

The following Table presents a comparative statement of the sums expended for the Relief and Management of the Poor for the last ten years, arranged under the different heads of expenditure, together with the rate per head of the population, calculated for the first four years of the series on the Census of 1861, and for the last six years on the Census of 1871:—

Period.	EXPENDITURE.																							
	Relief of Poor on Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Buildings.			Total.			Rate per Head of Population (including Expenditure on Buildings)	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	s.	d.
For Year ended 14th May 1867, .	598,687	0	11	28,007	4	11½	31,587	3	9	90,328	6	10½	8,601	19	11	50,419	9	1½	807,631	5	6½	5	3½
For Year ended 14th May 1868, .	633,127	14	10½	29,058	5	3	32,858	7	3	94,452	3	6½	5,986	14	3½	67,719	3	5½	863,202	8	7¾	5	7½
For Year ended 14th May 1869, .	659,502	17	4	25,153	5	7½	33,784	5	1	95,626	0	7½	7,117	11	8	110,090	19	0	931,274	19	4	6	0¾
For Year ended 14th May 1870, .	654,819	16	6½	22,988	2	7½	35,516	8	0	98,770	18	10½	6,294	9	6	86,656	3	2½	905,045	18	8¾	5	10¾
For Year ended 14th May 1871, .	641,454	5	2½	22,485	6	11	35,525	19	10½	101,715	14	11½	9,274	14	7	71,650	14	3½	882,106	15	9¾	*5	3
For Year ended 14th May 1872, .	639,585	3	5	21,508	2	10¾	36,761	10	1	104,748	8	5½	7,086	5	0½	52,481	17	11¾	862,171	7	10½	5	1½
For Year ended 14th May 1873, .	634,936	9	4½	18,598	15	5¾	34,066	7	9	108,577	0	6½	5,716	9	11	71,180	7	10	873,075	10	10½	5	2½
For Year ended 14th May 1874, .	629,109	8	7½	18,133	3	5	34,576	4	9¾	112,623	1	11½	4,687	11	11	48,552	10	4½	847,682	1	1	5	0½
For Year ended 14th May 1875, .	619,061	14	1	18,620	8	9¾	34,770	17	1¾	116,801	9	11¾	5,662	4	4	40,389	13	9¾	835,306	8	2	4	11½
For Year ended 14th May 1876, .	621,651	7	3	17,024	19	4¾	36,735	8	11¾	114,270	17	3	8,117	14	4½	49,452	0	2½	847,252	7	5½	5	0½
Increase, ...	1,589	13	2	...			1,964	11	10	...			2,455	10	0½	9,062	6	4½	11,945	19	3¼	0	1
Decrease, ...	...			1,595	9	5	...			2,530	12	8¾	...			...			...			...	
Average expenditure for last 10 years,	633,193	11	9	22,157	15	6½	34,618	5	3½	103,791	8	3	6,854	11	6½	64,859	5	11	865,474	18	3	5	4

* Rate per head of population calculated for the last six years on the Census of 1871, and for the previous four years on the Census of 1861.

Poor Law.

Cost of Relief and Management.

The cost of maintaining the Lunatic Poor still continues progressively to increase. In 1867 it amounted to £108,172, 14s. 1½d.; in the past year to £157,266, 7s. 10d.—showing an increase during the interval of £49,093, 13s. 8½d. The cost of maintaining the Lunatic Poor is included in the expenditure, as shown in our Tables and Returns upon Registered and Casual Poor. It is therefore apparent that if there had been no increase in the cost of Lunatic Poor, both the total expenditure and the cost of relief to Registered and Casual Poor would have been considerably less than we have stated above. The cost of maintaining the Lunatic Poor in 1875 was £156,328, 8s. 5d., and there is thus an increase during the past year under this head of £937, 19s. 5d.

It is well known that, owing to the conditions attending Lunacy and the continuous increase in the number of Lunatic Paupers, the expenditure for the maintenance of that class of Poor is much less under control than any of the other heads of expenditure in the administration of the Poor Laws. The following Table will show the annual increase of expenditure upon Lunatic Paupers since 1868–69, and how much the total expenditure of each year has been affected by it. If the cost of Lunatics had decreased since 1868–69 in the same proportion as the cost of maintaining the other Poor has diminished since that date, or even if it had remained stationary, the total expenditure would have been materially different:—

Year.	Expenditure on Lunatic Paupers.	Annual Increase.	Total Expenditure, exclusive of Cost of Buildings and of Lunatics.	Annual Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1868–69	124,812 12 10¾	...	696,371 7 5¼	...
1869–70	125,662 7 4½	849 14 5¾	692,727 8 2	3,643 19 3¼
1870–71	126,248 13 2¾	586 5 10¼	684,207 8 3½	8,519 19 10½
1871–72	132,768 10 5	6,519 17 2¼	676,920 19 5½	7,286 8 10
1872–73	136,685 2 1¾	3,916 11 8¾	665,210 0 10¾	11,710 18 6¾
1873–74	144,567 11 7	7,882 9 5¼	654,561 19 1¾	10,648 1 9
1874–75	156,328 8 5	11,760 16 10	638,588 5 11¼	15,973 13 2¼ (Increase.)
1875–76	157,266 7 10	937 19 5	640,533 19 5	1,945 13 5¾
Total Increase since 1868–69 . .		£32,453 14 11¼	Total Decrease since 1868–69	£55,887 8 0¼

Number of Poor.

The number of paupers of all classes, including dependants in receipt of relief on the 14th May this year, was 104,162, being 1443 fewer than on the same day in the preceding year, and being in the proportion of 2·9 per cent. of the estimated population.

Poor Law.

Number of Poor. App. (B.) Nos. 7 & 8.

The following Table exhibits the number of Paupers of all classes in receipt of relief for each of the Years from 1859–60 downwards to 1875–76, the ratio per cent. of persons in receipt of Parochial Relief to population, and the average Annual Cost of each individual and of each Registered Pauper to the Parish:—

Year.	Number of Paupers of all classes, including Dependants, in receipt of Relief on the same day, 14th May.	Estimated Population.	Ratio per cent. of persons in receipt of Parochial Relief to Population.	Total Expenditure on Relief and Management.	Average Annual Cost for each person receiving Parochial Relief, Registered or Casual.	Average Annual Cost of Maintenance for each Registered Pauper at 14th May.
				£	£ s. d.	£ s. d.
1859	122,013	3,027,582	4·0	641,115	5 5 1	6 10 7½
1860	120,906	3,044,935	3·9	643,303	5 4 6¾	6 14 1¾
1861	124,191	3,062,294	4·0	657,953	5 5 11¼	6 15 5½
1862	126,319	3,092,066	4·0	680,699	5 7 9¼	6 18 8
1863	127,560	3,121,838	4·0	704,846	5 10 6	7 3 1
1864	127,714	3,151,610	4·0	723,144	5 13 2¾	7 6 3¼
1865	128,343	3,181,382	4·0	731,855	5 14 0½	7 8 6¼
1866	126,042	3,211,154	3·9	739,315	5 17 3½	7 14 10¼
1867	128,361	3,240,926	3·9	757,212	5 17 11¾	7 16 0¼
1868	136,231	3,270,698	4·1	795,483	5 16 9¼	7 18 2¾
1869	136,065	3,300,470	4·1	821,184	6 0 8¼	8 4 2¼
1870	132,466	3,330,240	3·9	818,390	6 3 6½	8 5 2
1871	129,257	3,360,018	3·8	810,456	6 5 4¾	8 4 11¾
1872	122,737	3,389,790	3·6	809,690	6 11 11¼	8 11 1¼
1873	116,107	3,419,562	3·3	801,895	6 18 1½	8 17 6
1874	110,239	3,449,334	3·2	799,130	7 4 11¾	9 3 10¼
1875	105,605	3,479,106	3·0	794,916	7 10 6½	9 8 6¾
1876	104,162	3,508,878	2·9	797,800	7 13 2	9 12 6¾

The sums stated in the last column of the preceding Table include the expenditure on Pauper Lunatics. Excluding from the calculation for the past year the Pauper Lunatics as at 14th May, and their cost during the year, the average annual sum expended on the maintenance of each registered ordinary pauper at 14th May 1876 was £8, 1s. 3¼d. The average annual cost of each Pauper Lunatic on the roll at that date was £22, 10s. 10½d.

The subjoined Table shows the number of Registered and of Casual Poor, and their Dependants, at 14th May, as returned to us for the past eleven years:—

Years.	Number of Registered Poor at 14th May.	Their Dependants.	Number of Casual Poor at 14th May.	Their Dependants.
1866	76,229	43,379	3,242	3,192
1867	76,737	44,432	3,576	3,616
1868	80,032	48,944	3,592	3,668
1869	80,334	48,005	3,690	4,036
1870	79,290	46,897	3,129	3,150
1871	77,759	45,811	2,916	2,771
1872	74,752	42,859	2,644	2,482
1873	71,537	40,459	2,109	2,002
1874	68,428	37,467	2,292	2,052
1875	65,661	35,930	2,193	1,821
1876	64,561	35,544	2,172	1,885

The following Table exhibits the results obtained from Returns of the Poor Law. number of both Registered and Casual Poor relieved on the 1st of January, the 14th of May, and the 14th of August during each of the last six years:—

Number of Poor.

REGISTERED POOR.

Year.		Relieved on 1st January.			Relieved on 14th May.			Relieved on 14th August.			Average of the three Periods.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females	Total.
1871	Adults, . .	22,259	56,702	78,961	21,512	56,247	77,759	21,465	55,176	76,641	21,745	56,041	77,786
	Dependants,	20,223	25,333	45,556	19,548	26,263	45,811	19,550	24,784	44,334	19,773	25,460	45,233
1872	Adults, . .	21,460	54,744	76,204	20,737	54,015	74,752	19,993	52,957	72,950	20,730	53,905	74,635
	Dependants,	19,483	23,678	43,161	18,972	23,887	42,859	17,598	22,908	40,506	18,684	23,491	42,175
1873	Adults, . .	20,321	52,971	73,292	19,548	51,989	71,537	19,132	51,115	70,247	19,667	52,025	71,692
	Dependants,	18,041	22,814	40,855	17,816	22,643	40,459	17,234	21,614	38,848	17,697	22,357	40,054
1874	Adults, . .	19,116	50,535	69,651	18,544	49,884	68,428	18,463	49 068	67,531	18,707	49,829	68,536
	Dependants,	16,928	20,894	37,822	16,672	20,795	37,467	16,588	20,567	37,155	16,729	20,752	37,481
1875	Adults, . .	18,651	48,383	67,034	18,030	47,631	65,661	18,018	46,774	64,792	18,233	47,596	65,829
	Dependants,	16,316	20,322	36,638	16,065	19,865	35,930	15,880	19,608	35,488	16,087	19,931	36,018
1876	Adults, . .	18,274	46,662	64,936	17,800	46,761	64,561	17,512	45,124	62,636	17,862	46,182	64,044
	Dependants,	15,875	19,520	35,395	15,982	19,562	35,544	15,572	18,725	34,297	15,809	19,269	35,078

CASUAL POOR.

Year.		Relieved on 1st January.			Relieved on 14th May.			Relieved on 14th August.			Average of the three Periods.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
1871	Adults, . .	1,486	2,131	3,617	1,150	1,766	2,916	1,089	1,783	2,872	1,241	1,893	3,134
	Dependants,	1,433	1,882	3,315	1,101	1,670	2,771	1,059	1,393	2,452	1,197	1,648	2,845
1872	Adults, . .	1,211	1,881	3,092	1,022	1,622	2,644	919	1,621	2,570	1,060	1,708	2,768
	Dependants,	1,204	1,535	2,739	1,115	1,367	2,482	977	1,254	2,231	1,098	1,385	2,483
1873	Adults, . .	932	1,559	2,491	758	1,351	2,109	850	1,438	2,288	846	1,449	2,296
	Dependants,	968	1,227	2,195	865	1,137	2,002	874	1,138	2,012	902	1,167	2,069
1874	Adults, . .	1,035	1,525	2,560	858	1,434	2,292	889	1,496	2,385	927	1,485	2,412
	Dependants,	930	1,177	2,107	890	1,162	2,052	883	1,146	2,029	901	1,161	2,062
1875	Adults, . .	1,207	1,714	2,921	829	1,364	2,193	922	1,539	2,461	986	1,538	2,524
	Dependants,	1,118	1,424	2,542	784	1,037	1,821	972	1,211	2,183	958	1,224	2,182
1876	Adults, . .	1,032	1,500	2,532	848	1,324	2,172	839	1,332	2,171	906	1,385	2,291
	Dependants,	974	1,292	2,266	821	1,064	1,885	908	1,182	2,090	901	1,179	2,080

The gradual diminution in the number of persons receiving parochial relief, upon which we have had occasion to remark in each of our last six Annual Reports, thus still continues. The number, both of Registered and of Casual Poor, in receipt of relief during each of the three past years is smaller than it ever has been since the Poor Law Act of 1845 came into operation, and this notwithstanding the very considerable

Poor Law. — Number of Poor.

increase to the population during the interval. The number relieved during the past year reached a lower point than that of any preceding year.

It will be observed that while the number of paupers relieved during the past year is less than in the immediately preceding year, the expenditure, nevertheless, was greater by £11,945. Of this sum £9062 is attributed to outlay on buildings, and may be thrown out of view as an expenditure of capital, and not fairly to be classed as part of annual expenditure. The cost of maintaining the Registered Poor during the past year was £1589 greater than in the preceding year, which is no doubt to a large extent caused by the increased cost of living, the average annual cost of maintaining each registered pauper being now £9, 12s. 6¾d., whereas, in 1859, it was £6, 10s. 7½d., from which point it has been gradually rising. On the other hand, the cost of relieving Casual Poor is £1595 less than in the preceding year. The total cost of relief, therefore, to all the poor, registered and casual, during the past year, was still £6 less than in the preceding year. There is an increase of £1964 in the cost of Medical Relief, an item of Expenditure which may be expected in future years to advance to a still larger amount. There is a decrease of £2530 in the Cost of Management; but this diminution is more apparent than real, as it has been caused by striking out of this head of the Returns items of expenditure which had been improperly placed there in previous years. The increase in Law Expenses (£2455) is entirely confined to the Returns from 8 Parishes, and may be viewed as exceptional. In the greater number of the Parishes there has been no increase under this head, but the reverse. We remain of opinion that a still further diminution in the total expenditure might be safely and beneficially effected by a due and strict administration of the law.

The following Table shows the number of Removals to England, Ireland, and other Parishes in Scotland, the number of Poor Refused Relief, and the number Relieved under order of the Sheriff, during the past eleven years:—

Years.	Number of Persons removed to England either Voluntarily or by Warrant of Sheriff or Justices.		Number of Persons removed to Ireland either Voluntarily or by Warrant of Sheriff or Justices.		Number of Persons removed to the Parish from another Parish in Scotland either judicially or otherwise.		Number of Poor refused Relief during the Year.	Number of Poor relieved under order (final or interim) of Sheriff during the Year.
	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.		
1866	63	61	355	336	995	834	4,894	206
1867	42	69	157	143	1,045	808	6,003	256
1868	50	51	250	247	1,306	1,073	7,359	351
1869	59	59	217	211	1,331	1,187	7,609	425
1870	51	30	173	204	1,084	960	6,749	373
1871	57	66	93	57	1,046	889	5,848	324
1872	31	21	94	82	886	682	5,364	222
1873	29	21	99	90	1,033	859	4,258	212
1874	35	19	179	116	986	827	4,442	345
1875	41	25	143	96	978	801	3,854	249
1876	46	13	106	88	1,042	838	3,478	173

The following is a Statement of the number of Lunatics and Orphan and Deserted Children relieved for the last eleven years:— Poor Law. Number of Poor.

Years.	Number of Lunatics Relieved during the Year.	Number of Orphan and Deserted Children Relieved during the Year.
1866	6,457	6,912
1867	6,768	7,153
1868	6,994	7,010
1869	7,346	7,507
1870	7,608	7,663
1871	7,774	7,939
1872	7,881	7,824
1873	7,936	7,590
1874	8,208	7,342
1875	8,287	7,579
1876	8,664	7,304

The number of Lunatic Poor relieved in the course of the year was, as stated above, 8664. Of these, 1688 have died, or were cured, or have ceased to receive relief; thus the number at the 14th May was 6976, being an increase, as compared with the number at the same date last year (6737), of 239. Of these, 4440 were in Asylums, 1123 in licensed wards of Poorhouses, and 1413 were residing with relatives or other parties in private dwellings.

The number of Orphan and Deserted Children chargeable during the year was 7304; but the number chargeable on one day (14th May) was only 6052. Of these, 4138 were orphans and 1914 deserted.

We have again called for Returns of the number of pauper children, and of applicants under section 69 of the Education Act, receiving Education at the cost of the Parochial Boards, and the expenditure upon these two classes respectively, and we print in the Appendix a Summary of these Returns. It appears that during the year ended 14th May 1876, 24,274 pauper children were receiving education, at a cost for the year to the Parochial Boards of £14,284, 1s. 2¾d.; and that 5163 children, for whom application had been made under section 69 of the Education Act, were also receiving education during the year at a cost to the Parochial Boards of £2617, 4s. 11½d. It thus appears that the expenditure from the poor's funds on account of Education, exclusive of the cost of education in Industrial Schools, Deaf and Dumb Institutions, and other similar places, is £16,901, 6s. 2¼d. It further appears that 3528 applications were made to Parochial Boards under the 69th section of the Education Act during the year, and that of these 2276 were granted, and 969 refused. The remainder (283) had not been disposed of at the date of the Return, or had been withdrawn. Education. App. (B.) No. 11.

The following Table presents an abstract of the total existing Poor-house Accommodation, and of the Number of Poor (exclusive of Indoo Poor.

Poor Law. In-door Poor.

Lunatics) receiving Indoor Relief, at the dates specified respectively, for the past thirteen years :—

Years.	Poorhouse Accommodation at 1st July.	No. of Poor (and their Dependants) receiving Indoor Relief at		
		1st January.	14th May.	1st July.
1864	12,770	8,073	7,257	7,165
1865	13,398	8,270	7,348	7,344
1866	13,630	8,037	7,070	7,473
1867	13,864	8,890	7,929	8,291
1868	14,194	9,811	8,794	8,798
1869	14,423	9,426	8,346	8,386
1870	14,179	9,447	7,928	7,984
1871	14,048	9,358	7,749	7,629
1872	14,462	8,191	7,402	7,144
1873	14,375	8,172	7,898	7,371
1874	14,217	8,189	7,769	7,318
1875	14,219	8,653	7,673	7,289
1876	14,358	8,354	7,586	7,618

Church Collections. App. (B.) No. 12.

The whole sum derived from Church Collections in Assessed Parishes during the year ended 14th May 1876 was £18,748, 16s. 9¾d., of which £10,002, 10s. 0½d., are stated to have been expended on Relief of the Poor. Of this sum, however, £336, 1s. 11d. were handed over to the Parochial Boards, and expended by them. It would appear, therefore, that the sum of £9666, 8s. 1½d., derived from Church Collections, was actually applied by the Kirk-Sessions to the relief of persons in their respective Parishes who required assistance. But these funds are generally employed to afford aid to persons who have fallen into temporary difficulties, with a view to prevent them from becoming chargeable to the Parish as paupers; and it is probable that few of the persons so assisted have also been chargeable to the funds raised by assessment.

Applications to Sheriffs. App. (B.) No. 1.

Returns of legal proceedings under the Statute in the Sheriff Courts have again been furnished to us by the courtesy of the Sheriffs-Substitute, and an Abstract of them is inserted in the Appendix.

The total number of applications to Sheriffs, on the ground that relief had been improperly refused, as returned by the Sheriffs-Substitute, was, during the past year, 371, while, in the returns for the preceding year, the number of such applications was 430. These numbers, however, fall short of the actual number of applications, as in several Sheriff Courts no complete record is kept of them. The number of such applications, in which Sheriffs felt called upon to grant *interim* orders of relief during the past year, was 178; in the preceding year it was 245. The number of applicants admitted to the Roll of Paupers by final order of the Sheriffs during the past year was 33; in the preceding year it was 54. The average annual number of such *interim* orders during the past ten years was 325, and of such final orders 88.

The number of prosecutions under the 79th and 80th sections of the Statute during the past year has been 91, and of convictions 50. In the previous year, the number of such prosecutions was 121, and of convictions 54. The average annual number of such prosecutions during the past ten years was 105, and of convictions 58.

PUBLIC HEALTH.

Public Health.

Proceedings of Board.

We have during the past year continued to afford, from time to time, such assistance as it was in our power to give to all Local Authorities who have applied to us for advice or information regarding the execution of the Public Health Act. These applications continue to be very numerous. The Inspecting Officers of the Board have visited and reported upon the sanitary defects of as many places as their time permitted. Mr Peterkin has visited 122 places and reported upon those which appeared to require attention; he also made 4 special reports. Mr Campbell has visited and reported upon 129 places, and made 9 special reports; and Mr M'Neill has visited and reported upon 12 places, besides making 20 special reports during the past year. Some places have been visited and reported on more than once by each of the Inspecting Officers. Our Medical Officer, Dr Littlejohn, has also visited and made special reports upon 16 places where the existence of disease or other circumstances rendered his services desirable. Except when it was inexpedient to do so, we have transmitted a copy of these Officers' Reports to the Local Authority of the place reported on, and have called their attention to the defects specified. We have also received, during the past year, a large number of complaints from individuals regarding nuisances which it was alleged the Local Authorities had failed to remove. Our practice has continued to be to transmit these complaints, in the first instance, to the Local Authority for their observations, and thereafter to give such instructions as might be necessary.

During the past year we have considered applications under the Public Health Act from four Parishes or Districts, to determine, in terms of the 5th section of the Act, the Local Authority within these places respectively. In each of these cases we nominated the body which, after inquiry, appeared to us to be most suitable.

In pursuance of the powers conferred upon us by the 8th section of the Act, we have approved of Bye-laws for regulating the duties of the Sanitary Inspector and Medical Officer in five Parishes or Districts. These Bye-laws, now adopted and approved under the Statute, were, with one exception, those framed by us for the guidance of Local Authorities, and referred to in our 28th Annual Report. We have also, as empowered by the 62d section, confirmed Rules and Regulations respecting Common Lodging-houses in five Parishes or Districts. As in previous years, however, we made such alterations as seemed to us to be necessary upon the Rules and Regulations which were submitted to us, and we have only sanctioned them *ad interim*, and under reservation of our power to require the adoption of such other alterations as farther experience might from time to time render expedient.

Public Health.

Proceedings of Board.

We have sanctioned 13 appointments of members of the Police Force as Sanitary Inspectors, in terms of the Home Office letter of the 30th June 1874. In those cases where the Local Authority were not also the Police Commissioners, we have required, before giving our sanction, evidence that the proposed appointment met with the approval of the Police Commissioners or (as the case might be) of the Police Committee of the County.

We have approved, in terms of section 24, of sewers being laid down in three districts by the Local Authorities, under the provisions of that section.

We have been called upon to exercise our powers under the 30th section of the Act upon five occasions, by parties dissatisfied with the resolution of the Local Authority to give or refuse its consent to the establishment within burghs or villages of one of the noxious trades enumerated in that section. On four of these occasions our Inspecting Officer made a careful inquiry upon the spot into the circumstances; but in the other case the necessity for inquiry was obviated by the proposal to carry on the business complained of being departed from,—in consequence of which we intimated that we found it unnecessary in the circumstances to give any deliverance. In two instances we determined that the consent of the Local Authority had been properly refused. In one instance we determined that the consent of the Local Authority ought not to have been given; and in another instance we determined that the consent of the Local Authority had been properly given.

During the past year we have found it necessary to remove two Sanitary Inspectors from office.

In another case we declined to comply with the request made by the Local Authority to remove the Sanitary Inspector from office.

In terms of section 39 of the Act, during the past year we have approved of sites and plans for Hospitals to be erected by the following Local Authorities, viz.:—Site and Plans of a Common Hospital for the Parish of Bo'ness; Plans of Hospitals for Hamilton (Burgh), Kilmaurs, and Paisley; Sites for Hospitals at Hamilton and Kilmaurs. We have also approved of the occupation of a temporary Hospital for a limited period in the Burgh of Woodside. We have also approved of an alteration made on the plans of the Hospital at Glasgow, and have sanctioned the occupation of the Hospital at Helensburgh by a limited number of patients.

In pursuance of the powers conferred upon us by section 87 of the Act, we have sanctioned a Combination of the Local Authorities of the Parish of Haddington for the purpose of executing and maintaining certain Sewerage Works.

Our attention having been again called to the fact that it had been ascertained in several instances that disease, especially Enteric Fever, had been transmitted through the agency of milk, sold or distributed from infected premises, we issued a Circular to all Local Authorities urgently recommending the adoption of certain rules and precautions with regard to all Dairies and Dairy Farms in their respective districts. A copy of our Circular will be found in the Appendix, and upon this subject we again refer to the exhaustive Report of our Medical Officer, Dr. Littlejohn, printed in the Appendix to our 30th Annual Report.

App. (A.) No. 7.

The Public Health (Scotland) Act, 1867, Amendment Act, 1875,

Public Health.

Proceedings of Board.

enacts (section 3) that:—'The Public Works Loan Commissioners may, with the consent of the Commissioners of the Treasury, on the recommendation of the Board of Supervision, make any loan to any Local Authority in pursuance of any powers of borrowing conferred by the Sanitary Acts, whether for works already executed or yet to be executed on the security of any fund or rate applicable to any of the purposes of these Acts, and without requiring any further or other security, such loan to be repaid within a period not exceeding fifty years, and to bear interest at the rate of three and a half per centum per annum, or such other rate as may, in the judgment of the Commissioners of the Treasury, be necessary in order to enable the loan to be made without loss to the Exchequer.

'Provided as follows:—

'(1.) That in determining the time when a loan under this Act shall be repayable, the Public Works Loan Commissioners shall have regard to the probable duration and continuing utility of the works in respect of which the same is required:

'(2.) That this Act shall not extend to any loan required for the purpose of defraying expenses incurred in enforcing the performance of or in performing the duty of a defaulting Local Authority:

'(3.) That in the case of any loan already made to any Local Authority in pursuance of any powers conferred by the Sanitary Acts, the Public Works Loan Commissioners may, if they think fit, reduce the interest payable thereon to the rate of not less than three and a half per centum per annum.'

The 'recommendation' of the Board of Supervision first obtained is thus made a Statutory requirement, and it is only upon its fulfilment that the Public Works Loan Commissioners are authorized to entertain and grant an application for a Loan. If our 'recommendation' were to be anything more than a matter of form, it appeared to us that in the case of each application we should have to satisfy ourselves: (1) That the work for which the Loan was sought was of a salutary character and likely to be sufficient in its results as a sanitary operation; (2) that the execution of the work (or the specifications for it) was satisfactory; and (3) that the rates were capable of affording the requisite security for repayment of the Loan. We accordingly framed Forms in which all applications for our recommendation should be made, together with Schedules applicable to Waterworks, Sewerage and Drainage Works, and Hospitals, respectively, to be filled up and transmitted to us by Local Authorities along with their applications. In order to obtain the scientific and professional information requisite for forming a judgment on the merits of each case, we obtained the sanction of the Treasury to the appointment of an Engineer or Architect (according to the nature of each case) as Commissioner to inspect and report to us.

App. (A.) No. 8, 9.

Since the date of the passing of the Act referred to (11th August 1875), we have received 19 applications for our recommendation of Loans from Local Authorities, the aggregate amount of these proposed Loans being £142,315. We have recommended applications for Loans amounting to £122,735. Of these, £81,840 were for the execution of Waterworks, £5795 for Sewerage and Drainage Works, and £35,100 for the erection of Hospitals. We have declined, after

Public Health.

Receipt and Expenditure. App. (B.) No. 17.

inquiry, to recommend the proposed Loan in four instances, the aggregate amount of these applications being £18,400.

We have called for Returns from all Local Authorities of their receipts and expenditure under the Act, for the year ended 14th May 1876, and we print an Abstract of these Returns in the Appendix. It appears that the number of Parishes in which money has been received or expended under the Act is 608; the number last year being 587. The total receipts in these Parishes amount to £143,755, 1s. 4d.: of which the sum of £69,736, 13s. 3d. was derived from assessment; £98, 14s. 4d. from penalties; £144, 18s. 10d. from authors of nuisances; £11,199, from other sources; and £62,575, 14s. 11d. from loans on security of rates or property. The total expenditure amounts to £152,917, 11s. 3d.: of which the sum of £10,742, 12s. 10d., has been expended on drainage; £58,905, 3s. on water supply; £7581, 11s. 11d. on removal of nuisances; £32,074, 9s. 1d. on hospital accommodation; £27,834, 10s. 8d. on other purposes; and £14,979, 3s. 9d. in repayment of money borrowed. These 'other purposes' include vaccination, burials, disinfectants, salaries, and a number of other heads of miscellaneous expenditure. The sums stated above do not, however, represent the whole receipts and expenditure in Scotland in relation to sanitary purposes. In a considerable number of places, important sanitary operations have been carried on, especially for drainage, water supply, and removal of nuisances, under the provisions either of Local Police Acts or of the General Police Acts, and none of these operations are embraced in the Returns under the Public Health Act. In these cases, the penalties recovered for contraventions of the Public Health Act have also been carried to the Police Account, and do not appear in the Returns furnished to us. The total expenditure in the preceding year was £104,047, 11s. 10d. The increase of expenditure during the past year has therefore been £48,869, 19s. 5d.

The following Table presents a statement of the receipts and expenditure under the Public Health Act for the year ended 14th May 1876, as compared with each of the previous years since the passing of the Act, arranged under the different heads of Receipt and Expenditure; and it may be proper to explain that the excess of expenditure over the amount of receipts, which occurs in some years, arises from the fact that works have been executed with money borrowed under the Act and repayable by annual instalments out of future assessments:—

Public Health.

Receipt and Expenditure.

	Number of Parishes.	RECEIPT.						EXPENDITURE.						
		Assessments.	Penalties.	Authors of Nuisances, etc.	Other sources.	Loans.	Total.	Drainage.	Water Supply.	Removal of Nuisances.	Hospital Accommodation.	Other purposes.	Repayment of Money Borrowed.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For period from passing of Public Health Act (15th Aug. 1867) to 14th May 1868.	368	10,844 14 11	4 4 8	195 3 9	1,666 3 9	...	12,710 7 1	2,186 16 4	494 12 10	4,272 11 4	...	4,837 12 0	...	11,791 12 6
For the Year ended 14th May 1869.	360	9,303 9 1	69 14 5	278 17 5	4,091 9 3	...	13,743 10 2	6,059 16 4	5,345 14 11½	1,658 19 3¼	...	6,084 11 2¼	...	19,149 1 9
Do. 1870. .	373	9,614 12 5¾	41 5 0	279 3 9½	3,542 17 8¾	...	13,477 19 0	7,617 10 8½	8,791 13 8¾	1,610 19 5¾	...	6,135 18 11	...	24,156 2 10
Do. 1871. .	402	13,010 1 5	118 12 6	260 6 1	15,183 12 10½	...	28,572 12 10½	4,469 5 5	16,734 3 2	2,125 14 8	...	9,551 8 5	...	32,880 11 8
Do. 1872. .	543	19,633 8 9¾	70 12 10	468 12 3½	11,085 6 8¾	...	31,258 0 8	6,010 6 8¾	10,933 13 10½	3,025 12 1	...	27,885 11 7	...	47,805 3 3½
Do. 1873. .	536	35,522 4 3	110 1 1	83 14 6	11,650 11 1	...	47,366 10 11	9,317 11 11	11,286 13 7	2,973 15 1	*6,075 15 1	16,948 6 9	...	46,602 2 5
Do. 1874. .	599	52,288 15 0	136 14 5	112 1 5	19,404 10 5	...	71,942 1 3	15,005 8 3	34,465 2 7	6,679 15 8	22,749 17 2	23,375 12 8	...	102,275 16 4
Do. 1875. .	587	42,276 2 7	53 5 0	166 5 6	9,317 16 4	72,893 9 10	124,706 19 3	15,524 10 0	37,630 13 10	4,502 3 3	16,109 17 6	20,042 13 1	10,147 14 2	104,047 11 10
Do. 1876. .	608	69,736 13 3	98 14 4	144 18 10	11,199 0 0	62,575 14 11	143,755 1 4	10,742 12 10	58,905 3 0	7,581 11 11	32,074 9 1	27,834 10 8	14,979 3 9	152,917 11 3
Averages.	486	29,136 13 6¼	78 2 8¼	221 0 4¾	9,682 7 6¾	67,734 12 4½	54,170 6 11½	8,548 4 3¼	20,509 14 7¼	3,825 13 7½	19,252 9 8½	15,855 2 9½	12,563 8 11½	60,180 12 7¾

* A separate Return of Expenditure on Hospital Accommodation was called for in 1873 for the first time. It had previously been included in expenditure on 'Other purposes.'

Public Health.

The total expenditure under the Public Health Act, from the passing of the Act (15th August 1867) to the 14th May 1876, has amounted to £541,625: of which £76,933 have been expended upon drainage; £184,587 upon water supply; and in the last four years, £77,009 upon hospital accommodation.

VACCINATION.

Vaccination.

We have continued to discharge the functions devolved upon us in relation to the duties of Parochial Boards and Vaccinators, under the Statute 26 and 27 Vict. c. 108, 'to extend and make compulsory the 'practice of Vaccination in Scotland.' In pursuance of the powers conferred upon us by the 12th section of the Act, and on application by the Parochial Board of the Deerness district of the Parish of St. Andrews and Deerness in Orkney, we have framed a modification of the 9th section of the Act for said district of Deerness, and have obtained the approval of the Lord Advocate thereto. In accordance with our former practice, we called upon the Parochial Board to state the precise nature of the modification which they considered necessary or expedient, and their reasons for so considering it; and after receiving the information so called for, we framed such a modification as appeared to us to be suitable to the circumstances of the district. In order to ensure due publication of the nature of the modification, we directed it to be inserted once in the *Edinburgh Gazette*, and once in each of three successive weeks in the local newspapers circulating in the parish, to be posted on the doors of the parish church, and other places of public worship in the parish, and to be further circulated in such manner as the Parochial Board should consider most effectual for the information of the population.

Modifications. App. (B.) No. 20.

An Abstract of all the Modifications of the Act framed by us, in pursuance of the powers conferred by the 12th section of that Statute, and approved by the Lord Advocate, from the date of the Act down to this date, is printed in the Appendix, showing the Parishes from which the applications were made, the Modifications which were granted, and the dates at which these Modifications respectively came into operation.

Number of Persons Vaccinated. App. (B.) No. 18.

We print in the Appendix Abstracts of Returns from all Parishes in Scotland, which have been made in compliance with our Regulations, by the Vaccinators appointed under the Vaccination Act, for the half-years ended 31st December 1875 and 30th June 1876. These returns show the number of persons vaccinated successfully and unsuccessfully during the half-year, the number of cases in which certificates of insusceptibility have been granted, and the number of persons vaccinated who were not in receipt of parochial relief. They relate exclusively to vaccinations performed by the Vaccinators in their official capacity, *i.e.* cases of paupers and the children of paupers, and of those persons not paupers whom the Parochial Board have authorized the Vaccinator to vaccinate; and they do not include vaccinations performed by the Vaccinators, or other medical practitioners, in the course of their private practice.

Number of Defaulters. App. (B.) No. 19.

We also print in the Appendix an Abstract of Returns, made by the Inspectors of the Poor from every parish in Scotland, of defaulters under the 18th section of the Vaccination Act, as required by our

Regulations, for the year ended 30th June 1876. That abstract shows the number of persons vaccinated in terms of the section referred to, the number of prosecutions for penalties under the 25th section of the Act, and the number of such prosecutions in which penalties have been adjudged. Vaccination.

The operation of the Central Institution for the collection and distribution of Vaccine Lymph in Scotland, during the past year has continued to be entirely satisfactory. We print in the Appendix the Report for the past year by Dr Husband, Superintendent of the Institution. Supply of Vaccine Lymph. App. (A.) No. 10.

We have the honour to be,

SIR,

Your most obedient humble Servants,

W. S. WALKER.
W. GIBSON-CRAIG.
PATRICK FRASER.
WILLIAM SMYTHE.
JAMES ADAM.
JAMES FALSHAW.
JAS. BAIN.
WM. WATSON.
J. H. A. MACDONALD.

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DOCUMENTS ISSUED AND RECEIVED BY THE BOARD OF SUPERVISION.

POOR LAW.

No. 1.—Report by General Superintendent of the Poor, Northern (Highland) District, for the Half-Year ended 31st March 1876. Poor Law.

Nairn, 8th April 1876.

Sir,—In my general Report of 22d October last, I stated that I had, during the half-year ended 30th September 1875, made 83 separate visits to parishes, for the purpose of inquiring as to the administration of the Poor Law, or execution of the Public Health Act, or for both objects, in 74 parishes or districts of parishes in the counties of Edinburgh, Forfar, Fife, Peebles, and Renfrew, and in the eight northern counties of Banff, Elgin, Nairn, Inverness, Ross, Caithness, Orkney, and Shetland. During the half-year ended 31st March, I have for the same purposes made 102 separate visits to 84 parishes, in the counties of Banff, Elgin, Nairn, Inverness, Ross, and Sutherland. Some of these visits were made specially by the Board's instructions, but nearly all were made in the ordinary course of my duty. Undisputed accounts between parishes in cases of non-resident paupers continue, with very few exceptions, to be promptly attended to. The minutes of the Board of 19th March 1874, and the subsequent circular of 24th November 1875, in reference to these accounts, will, I hope, almost entirely remove this branch of parochial business from the category of subjects on which we have complaints.

Parishes visited.

Inter-Parochial Accounts.

The poor rolls in all the parishes continue to be regularly revised and adjusted in terms of the statute, and lists of the poor, with relative abstracts of parochial accounts, are very generally printed and circulated for the information of the rate-payers. In too many parishes unnecessary delay takes place in having the accounts examined and audited. Great improvement has of late years, however, been made in regard to this piece of business. There were only five out of one hundred and sixty-six parishes in the district in which, on the 1st of January last, the accounts had not been audited to the 14th May 1875, or to a later date. In these five cases I called the attention of the chairmen of the several Parochial Boards to the fact.

Revision and Publication of Poor Rolls.

Auditing of Accounts.

The population of the district in 1871 was 410,187, and the estimated rental in 1874–75, £1,436,601. The number of cases of registered paupers on the roll on the 1st of January 1876, was 12,816, being 346 fewer than at the corresponding date in 1875; and the total expenditure on relief and management was last year £113,061, being £1422 more than in the previous year; but £1377 of this increase is on account of the lunatic poor, the actual increase applicable to the ordinary poor being only £45. The average rate per pound on the estimated gross rental of the district, of the total expenditure, excluding buildings, is almost one shilling and sevenpence.

Position of District.

Population, Rental, Pauperism, Cost of Relief.

Poor Law. — Pauperism of District.

The following table shows the position of the several counties in the District, as regards Pauperism, on the 1st of January 1876:—

No.	COUNTIES.	No. of Parishes.	Area in Square Miles.	Population in 1871.	Estimated Gross Rental in 1874–75.	Enumeration of Registered Poor, on Roll on 1st January 1876.					Number of their Dependants	Mothers of Illegitimate Children.		Number of Poor belonging to other Parishes.		Pauper Children, 5 and under 14 years.		Parishes having a right to use a Poorhouse.	
						Resident in Parish.	Resident in other Parishes.	Relieved in Poor-house.	Confined in Lunatic Asylum.	Total.		Mothers.	Children.	Cases.	Dependants.	Five and under Fourteen	At School.	Having a right.	Not having a right.
1	Banff .	23	686	60,691	£209,656	1,085	406	6	85	1,582	844	85	162	271	227	618	484	11	12
2	Elgin .	19	531	43,516	209,583	818	229	32	61	1,140	482	21	40	247	212	381	300	18	1
3	Nairn .	4	215	8,372	37,779	143	53	16	9	221	89	6	9	51	45	70	56	4	...
4	Inverness	32	4,255	88,324	361,945	2,364	332	80	152	2,928	946	38	60	236	169	706	548	17	15
5	Ross .	33	3,151	82,093	292,410	2,326	477	69	141	3,013	1,274	38	61	244	144	753	620	21	12
6	Sutherland	13	1,886	23,298	87,675	627	67	10	33	737	213	3	6	46	17	147	123	13	...
7	Caithness	10	712	41,011	141,456	1,122	199	22	57	1,400	665	25	43	154	82	473	343	10	...
8	Orkney .	20	935	31,274	62,392	617	90	1	26	734	222	21	42	69	29	126	95	...	20
9	Shetland .	12		31,608	33,705	893	143	2	23	1,061	313	24	34	104	51	195	98	...	12
	Total	166	12,371	410,187	1,436,601	9,995	1,996	238	587	12,816	5,048	261	457	1,422	976	3,469	2,667	94	72

The following table gives a condensed view of the registered pauperism of my former District, for ten years, on the 1st of January in each year :— Poor Law. Pauperism of District.

Year.	Inverness.	Ross.	Sutherland.	Caithness.	Orkney.	Shetland.	Total.
1867	3261	2928	809	1360	847	948	10,153
1868	3181	2937	791	1303	846	949	10,007
1869	3289	2977	774	1368	888	992	10,288
1870	3305	2944	774	1414	863	1033	10,338
1871	3246	2990	777	1416	833	1045	10,307
1872	3218	3072	779	1481	812	1056	10,418
1873	3223	3104	767	1516	809	1093	10,512
1874	3130	3036	733	1474	787	1073	10,233
1875	3066	3040	726	1454	745	1059	10,090
1876	2928	3013	737	1400	734	1061	9,873
Average,	3184	3004	766	1418	816	1030	10,221

The following table gives a condensed view of the registered pauperism of my present District, as on the 1st of January, for five years :—

Year.	Banff.	Elgin.	Nairn.	Inverness.	Ross	Sutherland.	Caithness.	Orkney	Shetland.	Total.
1872	1879	1338	250	3218	3072	779	1481	812	1056	13,885
1873	1799	1281	234	3223	3104	767	1516	809	1093	13,826
1874	1766	1242	238	3130	3036	733	1474	787	1073	13,479
1875	1665	1175	232	3066	3040	726	1454	745	1059	13,162
1876	1582	1140	221	2928	3013	737	1400	734	1061	12,816
Average	1738	1235	235	3113	3053	748	1465	777	1068	13,433

The total expenditure in the District for the relief and management of the poor and for buildings during the year ended 14th May 1874 and 1875, was as follows :— Expenditure of District.

No.	Counties.	Expenditure for Year to 14th May 1874.	Expenditure for Year to 14th May 1875.	Increase.	Decrease.
		£	£	£	£
1	Banff	18,065	18,715	650	...
2	Elgin	12,463	11,939	...	524
3	Nairn	2,613	2,479	...	134
4	Inverness	27,003	27,554	551	...
5	Ross	23,257	23,605	348	...
6	Sutherland	5,733	6,235	502	...
7	Caithness	12,289	11,901	...	388
8	Orkney	4,821	4,760	...	61
9	Shetland	5,395	5,873	478	...
	Total Ordinary Expenditure	111,639	113,061	1,422	...
	Additional on Buildings .	3,657	2,923	...	734
	Grand total	115,296	115,984	688	...

Poor Law.

Women with illegitimate children.

The number of women chargeable because of having young illegitimate children in the nine Northern Counties in January 1875, was 293, with 508 illegitimate children, which was a decrease from the previous year of 63 women, and 101 children. The corresponding numbers on the roll in January 1876, were 261 women with 457 children. There has this year again, therefore, been a further decrease of paupers of this class of 32 women and 41 children. The total registered pauperism of the District being 12,816, the proportion of such cases is 1 in every 49 cases of registered poor, or about 2 per cent.

Education of Pauper Children.

The number of pauper children of all classes who are 5 and under 14 years of age is 3469, and of that number 2667 are known to be attending some school—that is, 76·8 per cent. of the pauper children between the ages of 5 and 14 are at school.

Nothing of special interest has occurred in the District during the last half-year relating to the administration of the Poor Law, calling for any particular remark. I regret that my proposal to have a poorhouse for the Banffshire and Strathbogie District of the county should not have been favourably entertained by all the Parochial Boards interested. The facility for removing paupers by railway to the Elgin, Aberdeen, or New Maud Poorhouses seems to have weighed chiefly with those who, while approving of the principle of a poorhouse in the administration of relief, were adverse to the erection of an additional establishment. The suggestion which I recently repeated, that the Poorhouse at Inverness, which is the property of that parish alone, should become the property of a combination of neighbouring parishes, is under consideration; and I am not aware that any sustained effort has been made to carry out the proposal in my Report of 10th March 1874, that the poorhouse at Halkirk should become the property of all the parishes in the county of Caithness, and that the poorhouse at Latheron should be converted into a lunatic asylum.

Poorhouses in District.

There are in the District nine poorhouses, having accommodation for 925 inmates, and in these poorhouses, during the currency of each half-year, relief is afforded on an average to about 400 paupers. The vacant accommodation is, however, always in excess of the absolute requirements, and this must necessarily be the case, otherwise the poorhouse would be of little value as a test. The advantages of having poorhouse accommodation are not to be estimated by the number of inmates of a poorhouse at any given time, but by the number of persons who are deterred from making application for relief, in consequence of the mere existence of a poorhouse, and from the number who, when offered admission to a poorhouse, withdraw their application. These advantages cannot be stated in figures; they are felt and can only be fully appreciated by those on whom the practical administration of the law rests.—I have the honour to be, Sir, your most obedient servant,

W. A. PETERKIN,
General Superintendent of Poor.

John Skelton, Esq., *Secretary,*
Board of Supervision.

No. 2.—Report by General Superintendent of the Poor, Southern (Highland) District, for the Half-year ended 31st March 1876.

Lochgilphead, 1st May 1876.

Sir,—I have the honour to report that during the six months ended 31st March last, I made visits to 103 parishes in the counties of Aberdeen, Argyll, Kincardine and Perth. I have likewise visited two poorhouses and conducted three special inquiries.

The pauperism of the District on the 1st of January 1876 is stated in the tabulated return No. 1 and the comparison of it with that of the previous year is shown in the tabulated return No. 2. On the 1st of January 1875 there were 12,906 cases of registered paupers, and of paupers, including dependants, 19,302. On the 1st of January 1876 there were 12,231 cases of registered paupers, and of paupers with dependants, 18,188. The number of cases has thus been reduced within the year by 675 and the number of paupers with dependants by 1114. Of these paupers, the number of single women chargeable on account of illegitimate children was, on the 1st of January 1875, 330, and on the 1st of January 1876, 242, being a diminution of 88.

The following table gives the pauperism of the District for the five years in which I have received annual returns from the Inspectors. Dependants are not included in the table, as my two first returns did not give them :— Poor Law.

COMPARISON OF PAUPERISM OF SOUTHERN (HIGHLAND) DISTRICT for Five Years, ending 1st January 1876.

Population in 1871.		No. of Registered Poor.	Decrease.	No. of Single Women Chargeable on account of Illegitimate Children.	Decrease.
	1st January 1872	15,190		742	
	,, 1873	14,366	824	590	152
	,, 1874	13,606	760	451	139
571,445	,, 1875	12,906	700	330	121
	,, 1876	12,231	675	242	88
			2,959		500

N.B.—The pauperism of counties of Banff, Nairn, and Elgin, for two years past detached from Southern (Highland) District and attached to Northern Highland District, have been excluded in this return.

The annual decrease of pauperism is here seen to have been steady during the whole period. It amounts in all to 2959 registered cases, of which 500 were women with illegitimate children. The rolls on 1st January 1872 contained 742 such cases, whereas on 1st January 1876 the number was reduced to 242.

This decrease of pauperism is considerable but it is not enough; the rolls of very few parishes are yet in a sound and healthy condition and much weeding out of improper cases is still required.

After excluding the cost of pauper lunatics, the average annual sum expended on each ordinary registered pauper was found at 14th May 1875 to be £7, 17s. 0½d. By this calculation, a diminution of 2959 paupers represents a saving to the parishes of £23,234, 6s. 3½d., which sum, divided amongst the 253 parishes of the District, gives an average reduction of expenditure of £91, 16s. 8½d. to each. Board's 30th Annual Report, p. xvii.

However important the money thus saved must be allowed to be, especially now when the requirements of a progressing civilisation are annually increasing local taxation, I nevertheless esteem it of small moment as compared with the moral gain to the community arising from the diminution of pauperism. The only class of paupers which is increasing is that of lunatics in asylums or in the lunatic wards of poorhouses. The returns on 1st January 1876 show an increase of 49 in this class as compared with 1st January 1875.

Whilst the greater firmness of Parochial Boards of late years in offering Poorhouse relief only to certain classes of applicants has caused pauperism steadily to decline, it is instructive at the same time to observe, by the following table, that the inmates of poorhouses have also decreased :—

Southern (Highland) District.

NUMBER OF REGISTERED PAUPERS in POORHOUSES at following periods :—

1st January 1872,	1049
,, 1873,	1125
,, 1874,	1052
,, 1875,	938
,, 1876,	908

This proves, I think, that the test of the poorhouse is on the whole wisely and judiciously applied; and it proves likewise that the opinion held by many, that a strict application of the rules of relief advocated by us would necessitate a large

Poor Law.

increase in the number of poorhouses, is unfounded. I am of opinion that our present poorhouse accommodation would suffice for the whole of Scotland, if, in all cases, locally available.

I do not consider it necessary this year to append any of the observations of Inspectors of Poor on the working of the poorhouse; there is a chorus of consent amongst the more intelligent Inspectors as to its efficiency.

However theoretical the rules which for years past we have been endeavouring to press on Parochial Boards may in the first instance have appeared to be, they can no longer be so regarded; each added year's experience has borne witness to their soundness. Their action is invariable. In parishes in which they are adopted pauperism decreases and the business of Inspectors and Parochial Boards becomes, by comparison, easy and pleasant. On the other hand my returns show a stationary or, in some instances, an increasing pauperism in parishes which neglect them. I cannot too strongly recommend to Parochial Boards the careful study of the mode of working the rules suggested in Mr. M'Neill's Report last year, printed on pages 75 and 76 of the Thirtieth Annual Report of the Board. The practice of Parochial Boards to give out-door relief to parents whose children *cannot be got at*, as it is termed, *i.e.*, who are in distant parts of the country or who have emigrated, I have constantly protested against, but my protests have been generally unheeded. In the last conversation I held with that able Poor Law administrator and warm-hearted, excellent man, Mr. Adamson, Inspector of the City Parish, Glasgow, I found him rapidly becoming a convert to the opinion I hold, that where paupers have grown-up children, the only questions to be asked are—Are these children alive? And are they, so far as known, in health? If these questions are answered in the affirmative, no out-door relief should, in my opinion, be given to the parents, unless it be known with certainty that the children are unable to assist. That a strict adherence to this rule will occasionally press hard I admit, but I nevertheless recommend it to be strictly adhered to; exceptional cases may be safely left to the operation of private charity, and private charity will be found to act more readily and more liberally if the action of Parochial Boards can with certainty be foretold.

However widely sundered parents and children may be, they should still be treated as one family,—one in feeling and one in interest; nature has made them so and it is not the interposition of seas and continents which has tended to sever this connection, but the unwise action of Parochial Boards.—I have the honour to be, Sir, your most obedient servant,

ALEXANDER CAMPBELL,
General Superintendent of Poor.

The Secretary, Board of Supervision.

I.—STATE OF PAUPERISM OF SOUTHERN (HIGHLAND) DISTRICT AT 1ST JANUARY 1876.

COUNTY.	Population in 1871.	Total Number on Roll, 1st Jan. 1876.	Number receiving out-door Relief.	No. receiving out-door Relief in other Parishes.	Number in a Poor-house.	Number in a Lunatic Asylum.	Total No. of Paupers, including Dependants, 1st Jan. 1876.	Ratio Registered Poor Cases to Population.	Ratio Registered Poor and Dependants to Population.	Number of Women chargeable as Paupers because of Illegitimate Children.	Number of such Illegitimate Children.	Number of Registered Poor of other Parishes in Parish.	Number of Parishes having Accounts annually published.	Number of Parishes not having Accounts annually published.	Number of Parishes having no power to send paupers to an authorized Poorhouse.	Number of Parishes having power to send paupers to an authorized Poorhouse.
								One in	One in							
Aberdeen.	245,523	4,836	3,023	1,009	363	441	7,674	50·7	31·9	132	262	992	74	8	70	12
Argyll.	75,595	2,253	1,564	332	200	157	3,077	33·5	24·5	30	48	176	24	15	34	5
Bute	16,966	369	267	52	12	38	497	45·9	34·1	1	1	55	4	2	4	2
Dumbarton, 5 Parishes	12,452	179	105	38	14	22	236	69·5	52·7	...	...	19	2	3	4	1
Forfar, 32 Parishes .	63,448	1,258	697	306	107	148	1,912	50·4	33·1	26	58	206	4	28	17	15
Kincardine, 13 Parishes	27,638	573	314	173	36	50	892	48·2	30·9	15	31	101	11	2	13	...
Perth	127,827	2,735	1,648	653	175	259	3,855	46·7	33·1	38	63	447	27	47	59	15
Stirling, 2 Parishes .	1,996	28	14	11	1	2	45	71·2	44·3	...	...	1	...	2	2	...
TOTAL . . .	571,445	12,231	7,632	2,574	908	1117	18,188	46·7	31·4	242	463	1,997	146	107	203	50

II.—PAUPERISM OF SOUTHERN (HIGHLAND) DISTRICT at 1st January 1876, as compared with 1st January 1875.

COUNTY.	Population in 1871.	Number of Registered Poor.				Number of Registered Poor and Dependants.				Number of Registered Poor in a Poorhouse.				Number of single women chargeable on account of illegitimate children.				Number of Parishes having power to send to an Authorized Poorhouse.				Ratio Registered Poor cases to Population.		Ratio Registered Poor and Dependants, number to Population.	
		1st Jan. 1875.	1st Jan. 1876.	Increase in some Parishes.	Decrease in others.	1st Jan. 1875.	1st Jan. 1876.	Increase in some Parishes.	Decrease in others.	1st Jan. 1875.	1st Jan. 1876.	Increase in some Parishes.	Decrease in others.	1st Jan. 1875.	1st Jan. 1876.	Increase in some Parishes.	Decrease in others.	1st Jan. 1875.	1st Jan. 1876.	Increase.	Decrease.	1st Jan. 1875. One in	1st Jan. 1876. One in	1st Jan. 1875. One in	1st Jan. 1876. One in
Aberdeen	245,523	5,128	4,836	35	327	8,259	7,674	85	670	404	363	23	64	189	132	11	68	65	70	5	...	47·8	50·7	29·7	31·9
Argyll	75,595	2,330	2,253	49	126	3,118	3,077	109	150	173	200	40	13	25	30	12	7	32	34	2	...	32·4	33·5	24·2	24·5
Bute	16,966	394	369	2	27	517	497	4	24	12	12	1	1	5	1	...	4	4	4	...	...	43·0	45·9	32·8	34·1
Dumbarton, 5 Parishes	12,452	192	179	...	13	272	236	...	36	9	14	7	2	...	...	...	...	4	4	...	...	64·8	69·5	45·7	52·7
Forfar, 32 Parishes	63,448	1,352	1,258	11	105	2,078	1,912	36	202	114	107	4	11	33	26	3	10	15	17	2	...	46·9	50·4	30·5	33·1
Kincardine, 13 Parishes	27,638	612	573	3	42	951	892	21	80	35	36	8	7	18	15	2	5	15	13	...	...	45·1	48·2	29·1	30·9
Perth	127,827	2,869	2,735	36	170	4,061	3,855	97	303	190	175	20	35	59	38	8	29	55	59	4	...	44·5	46·7	31·4	33·1
Stirling, 2 Parishes	1,996	29	28	...	1	46	45	1	2	1	1	...	...	1	...	...	1	2	2	...	...	68·8	71·2	43·3	44·3
Total	571,445	12,906	12,231	136	811	19,302	18,188	353	1467	938	908	103	133	330	242	36	124	190	203	13	...	44·2	46·7	29·6	31·4
Net					675				1,114				30				88			13					

No. 3.—General Report by the Visiting Officer of the Board for the Half-year ended 30th June 1876.

Poor Law.

The Secretary, Board of Supervision.

Edinburgh, July 1, 1876.

Sir,—During the past half-year I have been engaged in the inspection of 37 poorhouses, 104 ordinary visits to parishes, 3 special visits by your direction and 10 special inquiries ordered by the Board.

Duties performed during the Half-year ended 1st July 1876.

The returns which I received from the Inspectors of Poor on the 1st of January again show a considerable reduction of pauperism throughout my district; the following table will enable you to estimate the progress of improvement during the years 1873, 1874 and 1875:—

Reduction of Pauperism

Date of Return.	Number of Paupers.	Number of Dependants.	Total Number supported from the Poors' rate.	Decrease.
1st January				
1873	44,998	27,621	72,619	...
1874	42,796	25,660	68,456	4163
1875	41,195	25,299	66,494	1962
1876	40,067	24,579	64,646	1848

The decline in the number of women chargeable on account of their illegitimate children is also progressive:—

and Illegitimacy.

Date of Return.	Mothers of Illegitimate Children.	Children.	Total Number supported from the Poors' rate.	Decrease.
1st January				
1873	1095	2113	3208	...
1874	956	1896	2852	356
1875	741	1453	2194	658
1876	623	1207	1830	364

You will thus observe that between the 1st January 1873 and the 1st January 1876, or in a space of three years, the pauperism has diminished by 7973 individuals, of whom 1378 were single women and their children. The annual reduction cannot be maintained at the present rate, but I confidently hope that under improved management, 1 in 50, or 2 per cent., will become the average pauperism of the district in years of average prosperity.

The following table shows the position of the counties of my district, placed in the order of population, as at the 1st January 1875 and 1876. (See also Diagram A.)

Poor Law.

Comparison of the years 1875 and 1876.

Counties.	Population in 1871.	Total Pauperism as at 1st January 1876.	Ratio of Pauperism to Population as at 1st January.	
			1876.	1875.
			One in	One in
Lanark	787,005	21,565	36·5	37·5
Edinburgh	328,472	7,944	41·3	39·2
Ayr	200,908	6,193	32·4	30·1
Renfrew	195,305	5,319	36·7	34·2
Forfar (21 Parishes)	173,697	3,249	53·4	51·5
Fife	160,924	4,241	38·0	38·6
Stirling (22 Parishes)	91,884	2,614	35·1	32·9
Dumfries	74,842	2,456	30·4	29·1
Roxburgh	54,151	1,230	44·0	41·0
Dumbarton (7 Parishes)	48,644	1,357	35·1	34·4
Kirkcudbright	41,859	1,569	26·6	25·3
Linlithgow	41,394	1,141	36·2	34·1
Wigtown	38,830	1,533	25·3	22·1
Haddington	37,775	1,338	28·1	26·2
Berwick	36,382	1,262	28·8	26·8
Clackmannan	26,788	505	53·0	48·8
Selkirk	13,356	252	53·0	56·8
Peebles	12,254	310	39·5	34·5
Kincardine (7 Parishes)	9,230	389	23·7	22·0
Kinross	6,457	179	36·0	40·0
Southern District	2,380,157	64,646	36·8	35·8

Increase of Pauperism in certain Counties.

There is thus an apparent increase of pauperism in the four counties of Fife, Kinross, Lanark, and Selkirk, but, except perhaps in the case of Kinross, the Census of 1871 no longer affords a fair approximation to the population of those counties and probably there is an actual reduction of their relative pauperism. The year 1875 was by no means one of unmixed prosperity in the principal branches of industry; in some it was even a period of depression. I therefore attribute the position of the Southern Counties wholly to improved management. Where poorhouses exist and are used with any degree of systematic firmness the effect is uniformly beneficial; for example:—A combination of eight parishes was formed in 1862; on the 14th May in that year there were 808 cases on their rolls, a number which had diminished on the 14th May 1876 to 441; a parish was added with 113 cases in 1871 which has now only 90; another parish in 1873 with 160 which has now reduced its cases to 140. The expenditure on Registered Poor has been reduced from £6628 to £4679 and this reduction, it may be said, is not by any means commensurate with the diminished number of those to whose support the poors' rate is applied; but a moment's reflection will show that, the object of judicious testing being to exclude imposture, an increased expenditure on the really destitute may be expected to accompany the exclusion of the classes on whom the poors' rates have been formerly dissipated. It is indeed difficult to convince persons whose attention has not been specially directed to the subject that the test, rationally applied, is not only unattended with cruelty and injustice but is actually beneficial to the population; in this country, however, where moral principles, if not invariably observed, are enunciated *ore rotundo* on all sides, it may procure more favourable notice for our views to point to the diminishing ratio of illegitimacy which is disclosed in the last Annual Report to the Registrar-General. In the year 1868 the percentage of illegitimate births in Scotland was 9·8; but during 1869, for the first time and in every succeeding year with increased urgency, Parochial Boards have been pressed to adopt the system which the Board of Supervision advises. Whether the result is due in any degree to our exertions or whether it depends on causes apart from the administration of the Poor Law, is a question impossible of solution; but it is the fact that, concurrently with the extension of that system, there has been a steady annual diminution in the percentage of illegitimacy which now stands at 8·6. It may at least be said that in-door

Example of the good effect of a Poorhouse in a Country District.

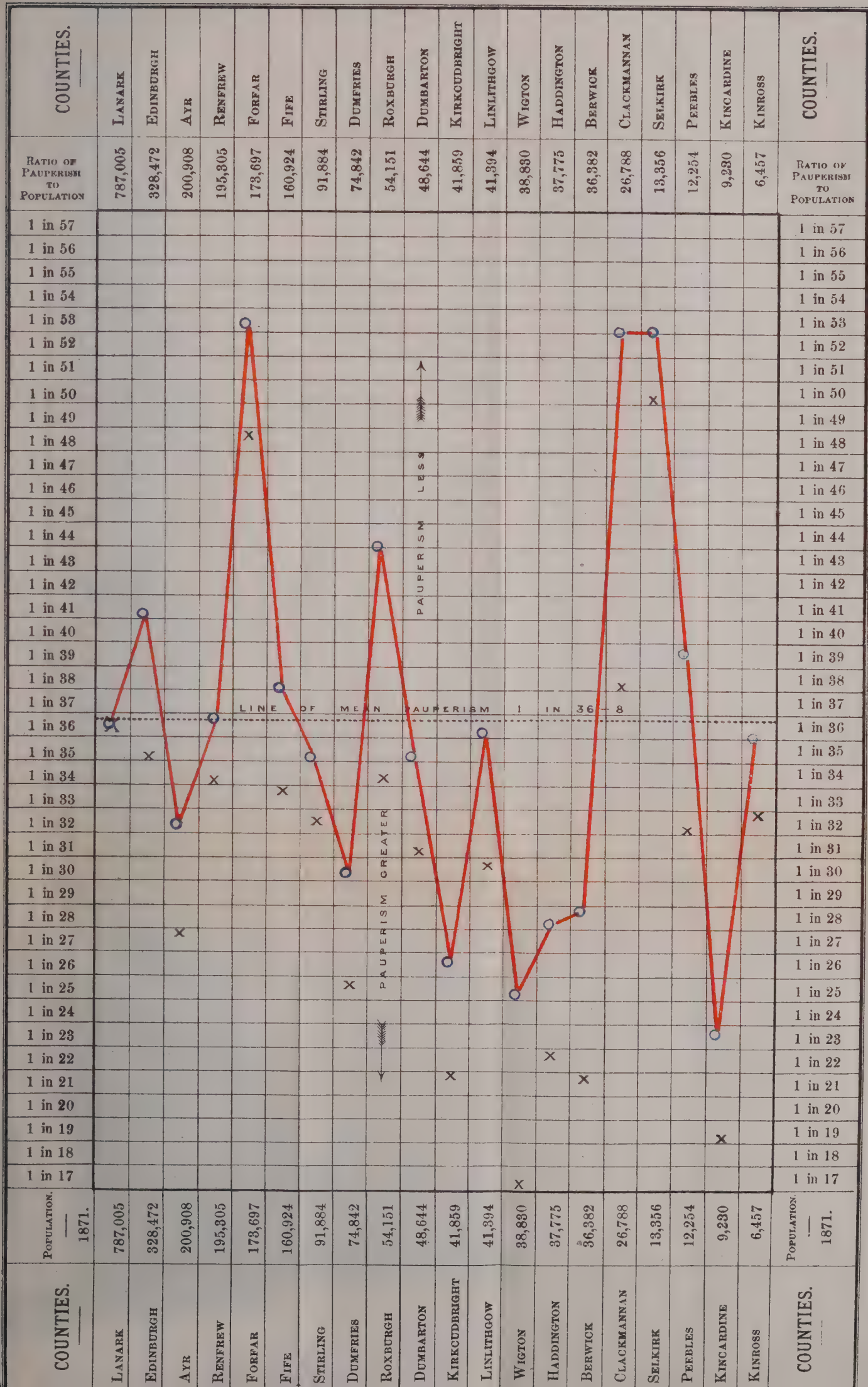
Diminished Illegitimacy disclosed in the Report of the Registrar-General.

DIAGRAM

SHOWING THE VARIATIONS OF PAUPERISM IN THE

COUNTIES OF THE SOUTHERN DISTRICT,

(PLACED IN THE ORDER OF THEIR POPULATIONS) AS AT 1st JANUARY 1876.

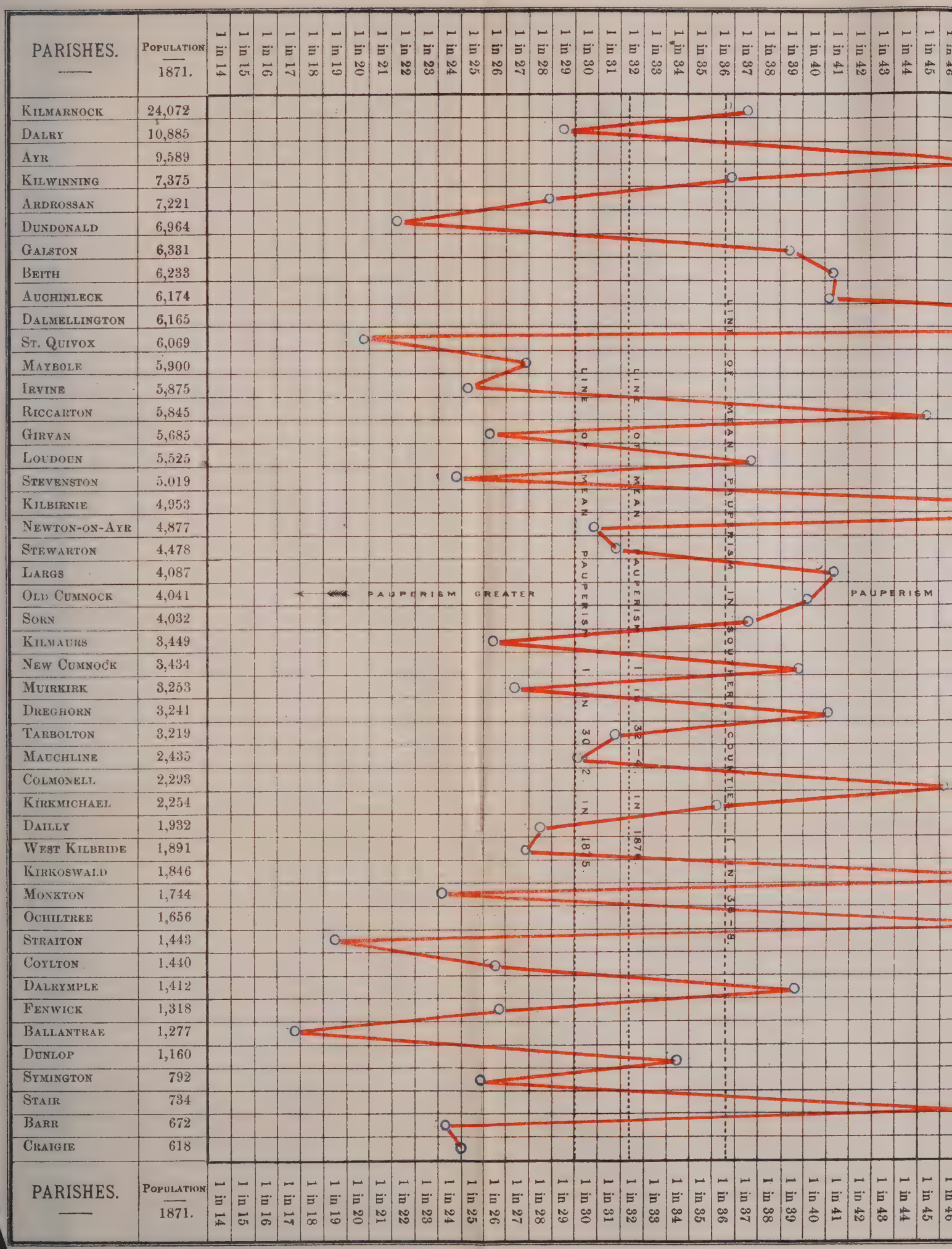


DIAGRAM

SHOWING THE VARIATIONS OF PAUPERISM

PARISHES OF AYRS

AS AT 1ST JANUARY 1876.



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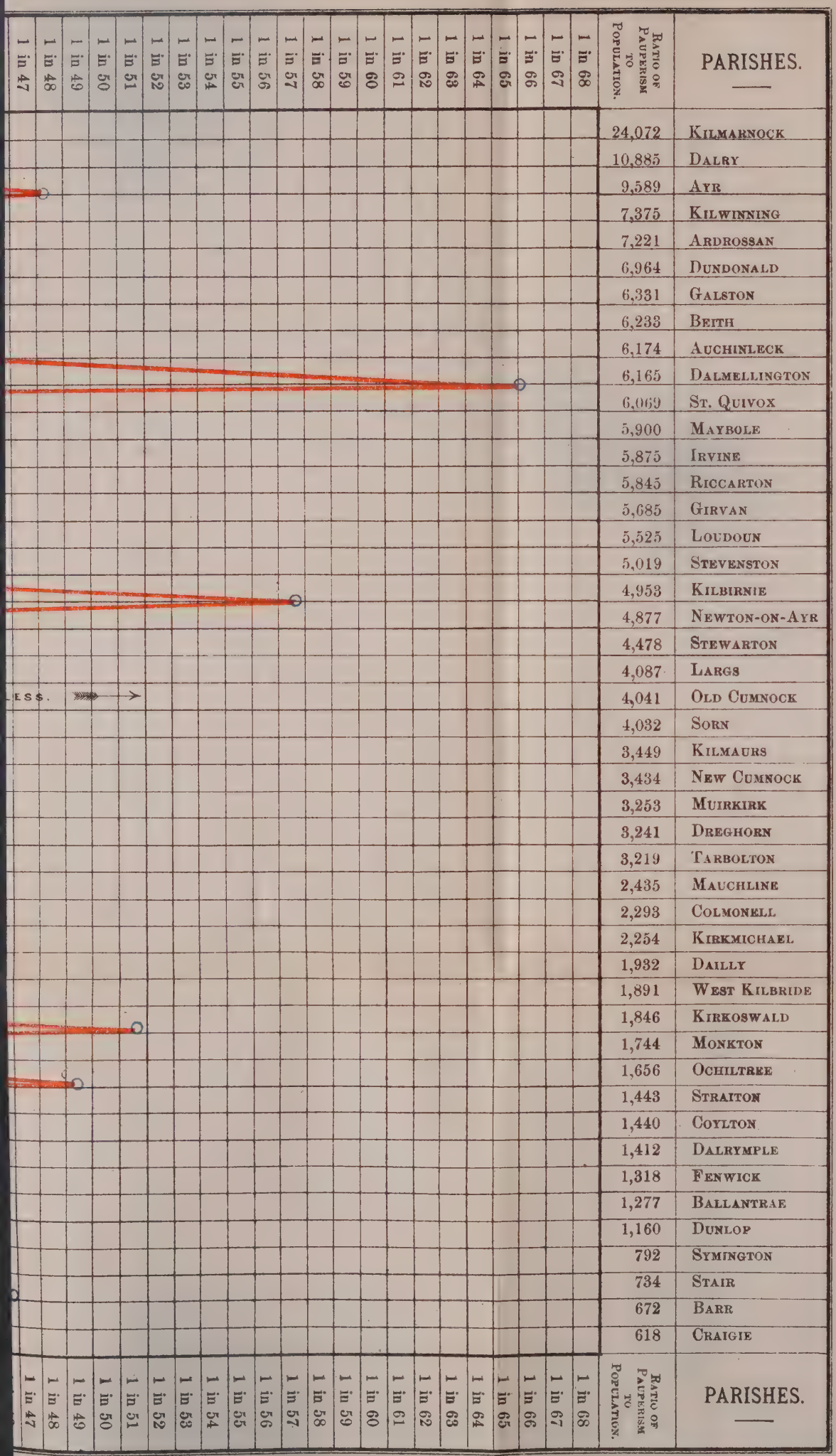
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Ratio of Pauperism to Population.
PARISHES.
24,072 Kilmarnock
10,885 Dalry
9,589 Ayr
7,375 Kilwinning
7,221 Ardrossan
6,964 Dundonald
6,331 Galston
6,233 Beith
6,174 Auchinleck
6,165 Dalmellington
6,069 St. Quivox
5,900 Maybole
5,875 Irvine
5,845 Riccarton
5,685 Girvan
5,525 Loudoun
5,019 Stevenston
4,953 Kilbirnie
4,877 Newton-on-Ayr
4,478 Stewarton
4,087 Largs
4,041 Old Cumnock
4,032 Sorn
3,449 Kilmaurs
3,434 New Cumnock
3,253 Muirkirk
3,241 Dreghorn
3,219 Tarbolton
2,435 Mauchline
2,293 Colmonell
2,254 Kirkmichael
1,932 Dailly
1,891 West Kilbride
1,846 Kirkoswald
1,744 Monkton
1,656 Ochiltree
1,443 Straiton
1,440 Coylton
1,412 Dalrymple
1,318 Fenwick
1,277 Ballantrae
1,160 Dunlop
792 Symington
734 Stair
672 Barr
618 Craigie
LESS.
Ratio of Pauperism to Population.
PARISHES.

relief in cases of illegitimacy has no tendency to encourage immorality; as to the opposite course, the high ratio of illegitimate births in certain counties seems to me to justify a less favourable conclusion. Poor Law.

A striking proof of the effect of careful, firm, and judicious management is afforded by the change which has occurred in the Parish of Ayr since 1873. On the 1st January in that year, 385 persons, or 1 in 24·9 of the population, received relief. The progress of the change will best be understood from the following table:— Parish of Ayr.

Date.	Paupers and Dependants.	Illegitimacy.		Ratio of Pauperism to Population.	Expenditure per Head for Years ended 14th May 1873 and 1876.
		Mothers.	Children.		
1st January					
1873	385	5	8	1 in 24·9	£3 7 0
1874	306	–	–	1 in 31·3	...
1875	252	–	–	1 in 38·0	...
1876	202	1	2	1 in 47·4	5 17 5

The expenditure to the 14th May 1876 is the last datum obtainable and this includes the allowances of all who have been paupers during the preceding twelve months; as an absolute statement of the cost per head of those on the roll on any one day, it is of course inaccurate, but it will perfectly serve for the purpose of comparison. You will observe that there has been an enormous reduction in the number of persons supported from the poors' rate with an equally remarkable rise in the allowances of those who remain and this corresponds with the experience of all thoughtful officials; for, assuming the Parochial Board to be anxious to do its duty without fear or favour, the exclusion of imposture is uniformly attended by increased liberality towards those who are truly paupers. There is a further matter in connection with this parish which illustrates a law almost as universal in its application as that to which I have above referred and which is also of special interest in the present temper of the public mind; it is this—At the 14th May 1873 the expenditure on Registered Poor for the previous year was £2241, 3s. 7d., while management cost £409, 17s. 11d.; on the 14th May 1876 Registered Poor had cost for the previous year only £1738, 3s. 5d., while management had risen to £430, 19s. 9d.,—in other words, the cost of pauperism had diminished in consequence of efficient and relatively more costly administration; in 1872–73 the Law Expenses reached £80, 11s. 10d.; in 1875–76 they were only £34, 7s. 7d.; lastly, the total expenditure in 1872–73 was £2841, 6s. 11½d., while in 1875–76 it was only £2285, 8s. 0d. Here then is a parish in which the average allowances have been increased simultaneously with a reduction in the number of paupers, in the Law Expenses and in the Total Expenditure, at the cost of some £20 devoted to more efficient management.* It may be instructive to compare this parish with the rest of the county (Diagram B); the deduction is, and it would be well if some social reformers could be induced to accept it, that a high standard of efficiency cannot now-a-days be secured without a somewhat liberal expenditure.

I must briefly refer to the Parish of Alloa in which the pauperism has fallen from 1 in 28 on the 1st January 1873 to 1 in 54 on the 1st January 1876. The following table shows the progress of the change:— Parish of Alloa.

Date.	Paupers and Dependants.	Illegitimacy.		Ratio of Pauperism to Population.	Expenditure per Head for Years ended 14th May 1873 and 1876.
		Mothers.	Children.		
1st January					
1873	359	–	–	1 in 28·0	£5 4 0
1874	315	6	9	1 in 31·5	...
1875	212	1	1	1 in 46·8	...
1876	184	–	–	1 in 54·0	6 0 9

* Since the above was written I have been informed that the apparent increase in the cost of *management* is due to an improved classification of the accounts; but the argument, whatever it may be worth, remains unaffected in view of the reduction in 'number of poor' and 'total expenditure.'

Poor Law.

Here again we have the exclusion of imposture attended by more liberal relief of real destitution; law expenses have fallen from £43, 10s. 1d. to £6, 10s. 3d., while the total parochial expenditure is less by £334, 15s. 11d. I am far from supposing that this result would satisfy those who demand a reduction of expenditure parallel with the decrease in the number of persons to be maintained, but to you it will seem in the highest degree hopeful and satisfactory. If the present allowances are not too high, they were in 1873 clearly too low, and the money withheld from 184 destitute persons was frittered away in small doles to 175 others now shown to be able to maintain themselves without assistance from the public.

Parishes of Liff and Benvie and Dundee.

An instructive contrast occurs in the parishes of Liff and Benvie, and Dundee; both have achieved a favourable position but the former is beyond all comparison the least pauperized town parish in Scotland—probably in Great Britain. The respective ratios, as at 1st January 1876, expenditure per head as at the 14th May 1876, etc., are shown in the following table:—

Parish.	Paupers and Dependants as at 1st January 1876.	Illegitimacy.		Ratio of Pauperism to Population.	Expenditure per Head as at 14th May 1876.
		Mothers.	Children.		
Liff and Benvie	361	3	6	1 in 98·4	£5 15 7
Dundee	1688	24	49	1 in 51·2	3 14 4

Liff and Benvie Population in 1871, . . . 35,554
Dundee do. . . . 86,527

These parishes are to some extent examples of two systems of management, one depending mainly on rigid rules, the other on what is considered a benevolent administration; and yet, strange though it may appear, the pauper receives more liberal aliment under the rigid rules than under the other system. Again, Dundee maintains a larger proportion of that class of pauperism which results from illegitimacy, probably because some members of this class are received on the out-door roll; can it be that there are also cases of imposture on the out-door roll to which the test might be applied with advantage? At any rate, there are nearly twice as many paupers in proportion to its population in Dundee as in Liff and Benvie though the latter parish is said, with what truth my knowledge of its boundaries does not enable me to judge, to contain the poorer portions of the town.

Poor-houses.

The poorhouses are generally well managed, that is to say the inmates are sufficiently clothed and fed, and cleanliness, order and (where possible) classification are maintained; but it has often appeared to me that one important duty towards those under their charge is almost wholly neglected by House Committees,

Absence of suitable employment for Inmates.

—I mean the obligation to provide full employment of a kind suited to his capacity for every inmate. I have urged this subject on the attention of House Committees by every means in my power, but hitherto without any such result as might have been expected to follow from the statement of a proposition so obvious. I maintain that the question of profit must not enter into the consideration of this matter at all—at least in the first instance. It is, I conceive, as much the duty of the committee to provide employment as to provide food and clothing; but inspection after inspection shows me the same wretched old men seated in melancholy idleness round the same day-room fire, losing apparently even the power of speech. For the more active men there is usually abundant garden or field labour in fine weather; but even in fine weather from the infirm, and in wet weather from all, something definite should be exacted as a day's work indoors. At present the teasing of oakum or hair is almost the only employment available, and I am aware of but one poorhouse in which even this is performed as task work; most certainly it should be task work in every case and should be so adjusted to the powers of those employed as to entitle them to a working-diet, if their task be performed. This class of labour however is open to many objections; it is dirty, it is dusty and therefore painful to asthmatic persons; it is noiseless and therefore con-

versation, which in a poorhouse usually takes the form of grumbling, can be carried on; lastly, it has associations from which a poorhouse might be free. In one poorhouse firewood is prepared for sale and persons too infirm to use a saw or bill hook can at least tie the bundles; in another sheds have been erected for stone breaking, in a third the males clean their own apartments. But all this is a mere partial result of the energy of individual governors, and I anticipate no general improvement till House Committees shall recognise the inhumanity as well as the impolicy of their present system, and shall interpose with full supplies of materials, with labour committees and with labour masters. The idea of profit, as I have said, must be abandoned; if profit results it may be well, but I am disposed to hope (the wiser members of the House Committees will agree with me) that none would be realized, for it would tend to concentrate attention on the more useful industries and to obscure the principle on which I insist, viz. that every inmate should be fully employed, and that expenditure incurred to secure this object is incurred in the performance of an imperative duty. Twice recently I have been promised some active measures towards the organization of labour, in both instances in considerable houses. In one of these I found 18 elderly men seated on benches in the sun in absolute idleness, and at an interview with the chairman I obtained an assurance that the subject would be considered by the committee. Some months have elapsed, but nothing whatever has been done. In the other instance, the sudden illness of the governor suspended proceedings from which I had reason to anticipate good results to the 200 or 300 men and women whose only distraction is teasing hair or oakum. The language of some members of country committees leads me to fear that nothing short of your direct interference will suffice to produce general improvement. More than once it has been related to me that visiting members have addressed to the inmates such remarks as this:—'You don't come here to work; you come here to be made comfortable.' I should be inclined, on the contrary, to say, 'You come here to be maintained, but every ounce of labour of which you are capable belongs to the public; besides, the more fully you are employed the more contented you will be.'

Poor Law

The treatment of the sick inmates also demands attention, and ere many years have elapsed I am confident that the employment of pauper sick nurses will be as entirely obsolete as is now the custom of placing two inmates in each bed. In the larger poorhouses the persons actually under medical or surgical treatment are numerous, and their cases are similar to those dealt with in hospitals and infirmaries throughout the country; in hospitals and infirmaries however, as I am informed, the very highest nursing skill is now employed. On what principle then pauper sick-nurses can be retained in poorhouse hospitals it is difficult to see, unless, indeed, it can be shown that their efficiency is not inferior to that for example, of the trained staff employed in the Edinburgh Royal Infirmary or of the Nightingale nurses in the Liverpool Workhouse. It is worthy of remark that some of the country combinations have spontaneously adopted a course in which lies probably the true solution of the question of treating the poorhouse sick, viz. they accommodate all the cases under treatment in a separate building. To this should be added skilled nursing in all cases, and probably, at least in dealing with large numbers, different rules and medical superintendence.—I have the honour to be, Sir, your obedient servant,

Pauper Sick-nurses.

MALCOLM M'NEILL,
Visiting Officer.

No. 4.—Special Report by Mr. Campbell, General Superintendent of Poor, Southern (Highland) District, in consequence of Observations by the Chairman of the Parochial Board of Old Deer on Mr. Campbell's Report, dated 31st March 1875, respecting Relief to Women with Illegitimate Children.

Auchindarroch, Lochgilphead, 8th April 1876.

Sir,—The observations of the Parochial Board of Old Deer on my last Report on the administration of the Poor Law in that parish, as communicated by their chairman Mr. Ferguson of Kinmundy, in his letter of 14th March, contain, among others of purely local interest and separately reported on, the following remarks:—

'As regards the giving of out-door relief to single women on account of illegitimate children, I am to call the attention of the Board of Supervision to this fact, that the Parochial Board has been assured again and again in the most emphatic

Poor Law. way by their medical officer, that the refusal to aid such cases leads almost invariably to the death of the children from inattention and starvation. It is found impossible to induce the mothers to go to the poorhouse, and the children are farmed out with the too-well-known sad result of baby-farming.'

Mr. Ferguson having been requested by the Board to furnish it with a statement of the facts on which the medical officer founded the opinion above expressed, informs the Board in his letter of 22d March, that Dr. Cooper, the late medical officer of Old Deer, had written him from Brighton as follows:—

'I have a perfect recollection of speaking to you and other members of the Parochial Board on the subject referred to, having in the course of my long attendance on the poor of the Parish of Old Deer seen many cases of the children dying from inanition, where the mothers were thrown on their own resources, and the consequent baby-farming; but I do not think I would have used such a strong expression as *invariably*, as that would not have been consistent with truth. However, absent as I am from home, I can recollect several cases. Two in Crichie, where there appeared no want of care or kindness on the part of the woman in charge; but the want of the mother's milk, or even of good, fresh cows' milk. Two at Auchmachar, I think; and two which were brought to the hospital in Old Deer, notorious to every one in the place. I may detail these two last. The first I found in a miserable lodging in Crichie, in charge, but not cared for, by an old woman. The child was apparently dying from diphtheritic croup, was taken to the hospital, kindly used, and fed partly by milk from our dairy. To my surprise it recovered, became a fine lively child, and then had to be removed; was lost sight of for some time, was dying, and literally did die of hunger. I am not using too strong language. In the other case, the mother and child were found in the street in Old Deer on a stormy night, having been turned out of their house or lodging, for want of means. In this case the child also died in New Maud Combination Poorhouse. Since writing so far I recollect the woman had to remove the child from where it was farmed, not being able to pay for it. It was a distinct case of starvation, and was taken up by Major Ross, Head Constable of the County Police. Doubtless, many other such cases have occurred from time to time. I am not unaware of the difficulties connected with this subject;—on the one hand, the fear of encouraging illegitimacy; on the other, that a hard and fast line will occasion the starvation of many children.'

The 'hard and fast line,' which, as Dr. Cooper thinks, 'will occasion the starvation of many children,' must be the offering of poorhouse relief alone to the mothers of illegitimate children. The allegation is a serious one. Whether well founded or not it has evidently been made in perfect good faith; and the high character which Dr. Cooper appears to have won for himself in the Parish of Old Deer has naturally caused the Parochial Board to attach weight to his opinion.

Having received instructions from the Board to inquire into the cases instanced by Dr. Cooper in support of this opinion, I have done so; and in making the inquiry I have received most valuable assistance from Mr. M'Neill, who accompanied me to Buchan. In conducting our inquiry we have endeavoured to ascertain as far as possible the truth. We have not limited ourselves to the cases instanced by Dr. Cooper but have embraced in our inquiry the entire period during which poorhouse relief has been available to the parishes in Buchan, namely, from 1st January 1869, when the New Maud Combination Poorhouse was opened—a period of seven years. We have in addition, for the purpose of comparison, taken an equal period of seven years anterior to the opening of the poorhouse. We have extended our inquiry beyond Old Deer to the three neighbouring parishes of New Deer, Longside and Strichen, and the exceptionally large amount of illegitimacy found to exist in them makes me doubt if Scotland affords four contiguous parishes better adapted for testing the working of the principle which is in question.

First, then, as to the cases instanced by Dr. Cooper.

Six cases are mentioned, two in Crichie, two at Auchmachar and two which were brought to the hospital in Old Deer. No names are given and we had thus a difficulty in identifying the cases referred to. The Inspector of Old Deer could give no information regarding the two children who had died at Crichie. No such cases had come under his notice as Inspector. The Registrar however, Mr. Wilson, recollected to have heard Dr. Cooper speak of two children who died at Crichie but these two children were not paupers. They were boarded out privately and, as he thought, with a Mrs. Keith, a respectable widow apparently, with whom a pauper

lunatic is at present boarded and whose house has been visited twice by the Commissioners in Lunacy. Dr. Cooper also states that in the Crichie cases 'there appeared no want of care or kindness on the part of the woman in charge.' Poor Law.

The Inspector again could give no information regarding the two children said to have died at Auchmachar. There had been no paupers there for five or six years; but the Registrar recollected hearing Dr. Cooper speak regarding either one or two children there. He thought that neither of the two were paupers. Of one of these two cases he had personal knowledge and the parents of this child were in good circumstances.

The two cases alleged to have been brought to the hospital in Old Deer we were able to identify. The first appears to have been that of Elizabeth Cumming for whom an application was made by Dr. Cooper on the 3d November 1868. She and her child Isabella Cumming were brought to the hospital and there attended to till the 21st December when she left of her own accord, the child being well. On the 26th February 1870 application was made to the Inspector by Dr. Cooper on behalf of this child, whose mother had gone to service, and boarded it at Fetter-Angus. Out-door relief was given by the Inspector but the child died on 2d March. This is the child No. 4 in Death Register of Old Deer. Table A below.

The second case appears to be that of Jane Lawrence for whom an application was made to the Inspector by the policeman on the 25th November 1873. This woman was attempting to sleep out in the village with her child aged four and a half months. She was taken to the hospital and nursed there till the 12th of December when she was transferred to the poorhouse of New Maud by instructions from the Parish of Rathen to which she belonged. The child appears to have lived for four and a half months after relief was first given, as it is registered as nine months old at the date of death in the poorhouse from tuberculosis. This is the child No. 27 in Death Register of New Deer. Mr. Wilson the registrar, had personal knowledge of this case. He had himself drawn out an agreement between the parents under which they were each to contribute a certain sum weekly to enable the child to be boarded out with its maternal aunt. Mr. Wilson forgot the exact sum named but he thought it was 3s. 6d. each, amounting to 7s. a-week. He knew that it was a liberal allowance to enable the aunt to provide milk for the child. When brought into the hospital the child was apparently starved and its feet showed sores such as might arise from burns. The aunt had evidently neglected the child and the mother had been required to remove it. It was understood that she was on her way to see the father of the child when found by the policeman attempting to lie out. Table B below.

It will thus be seen that the administration of the Poor Law had no connection whatever with four of the cases mentioned by Dr. Cooper; that the fifth case, Isabella Cumming, in no degree affects the operation of the Poorhouse test the mother having left the hospital at Old Deer, at her own request, after the child had recovered; and that in the sixth case, that of Helen Laurence, the parents appear to have been well able to provide for the child which had however been starved and ill-treated by the grandaunt, with whom it was boarded.

Baby-farming, in its evil acceptation, that is, receiving children to nurse with an allowance for their proper maintenance and then starving them, is an admitted evil of great magnitude to which public attention has of late been directed and under which the two children, Isabella Cumming and Helen Laurence, appear to have suffered; but it would, I consider, be grossly unjust to attribute their sufferings to the administration of the Poor Law. In both cases, the children were benefited when brought under its operation.

Secondly.—Mortality amongst Illegitimate Children.

I send tables of the deaths of all illegitimate children under 14 years of age in the parishes of Old Deer, New Deer, Strichen and Longside, from the 1st January 1869 when the Combination Poorhouse at New Maud was opened. The ages and causes of death are given and all the cases with regard to which the Poor Law came into operation are marked with an asterisk. Of these tables, the following is a summary:— Tables A, B, C, & D below.

Poor Law.

SUMMARY OF DEATHS OF ILLEGITIMATE CHILDREN.

From 1st January 1869 to 28th March 1876.

Table.	Parish.	Population in 1871.	No Application by Mothers.	Applications.		Total.
				Before Period.	Within Period.	
A	Old Deer . . .	4,434	24	2	7	33
B	New Deer . . .	4,853	23	...	10	33
C	Longside . . .	3,321	21	...	1	22
D	Strichen . . .	2,318	29	...	1	30
			97	2	19	118

NOTE.—The Population of the Parish of Old Deer is 5085, but a portion of this is attached to another Registration District.

It thus appears that 118 deaths of illegitimate children were registered in the four parishes during the period since the poorhouse was opened and that, of this number, the parents of 21 had been at some time or other either applicants for relief or enrolled as paupers, but that 19 only of these had been applicants within the period since the poorhouse was opened. Of the 19 children who died, seven were received into the poorhouse, one died immediately after quitting it in charge of a weak-minded mother, one was the sickly child of a very depraved mother and lived only a few hours. The mothers of three received casual relief; the mothers of five received out-door relief; the mothers of two received the offer of the poorhouse and refused it.

Tables B.—Nos. 8, 9, 10, 27, 31, 32, 33. B.—No. 21. B.—No. 1. A.—Nos. 6, 19.

It will thus be observed, that having inquired into the circumstances of every child who died within the period referred to, in two instances only had the mothers refused poorhouse relief, and this not when burdened with the children whose deaths are registered but in one of the cases a considerable period prior to the birth of the child who died, and in the other three years after the death of the child registered. The application in this last case was made on account of another child now boarded with its grandmother and well cared for.

B.—No. 5. A.—Nos. 3, 4, 16, 23, 25. B.—No. 13. C.—No. 2 below.

If Dr. Cooper's theory were correct, 'That a hard and fast line will occasion the starvation of many children' the Death Registers should show it, but they do not appear to me to do so. The 'hard and fast line' or offer of the poorhouse, has been adopted partially in Longside, to a considerable extent in Old Deer and strictly in New Deer and Strichen.

It may however be argued, and fairly enough, that the invariable offer of the poorhouse to mothers of illegitimate children acts indirectly by preventing applications being made, and that in this manner the strict administration of the Poor Law must be held responsible if the children in consequence die.

The Death Register of Strichen, the last parish we visited, appeared to give confirmation to this view. With a population less than half that of New Deer the deaths registered were 30, while in New Deer during the same period, they were only 33, and in one case only in Strichen had the mother of the child who died been an applicant for parochial relief. We considered it therefore expedient to extend our inquiry backwards and ascertain the number of deaths in each parish amongst illegitimate children for an equal period prior to the opening of the poorhouse. We ourselves searched the Registers of Strichen and I sent forms to the Registrars of the three other parishes already visited, which forms have since been returned to me. I will therefore call attention,

Tables E, F, G, H below.

Thirdly, To the Births and Deaths of Children from the Year 1862 *to* 1875 *inclusive.*

Poor Law.

This gives a period of seven years before the opening of the poorhouse and seven years after the opening, the quarter of the current year being excluded from the returns. Of these returns, the following is a summary :—

SUMMARY OF BIRTHS AND DEATHS.

Births.

First Seven Years, 1862–1868.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	991	176
New Deer .	940	150
Longside .	828	141
Strichen .	616	166
	3,375	633

Second Seven Years, 1869–1875.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	992	159
New Deer .	955	183
Longside .	861	145
Strichen .	558	125
	3,366	612
Decrease .	9	21

Deaths of Children under 14 Years.

First Seven Years, 1862–1868.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	144	31
New Deer .	121	23
Longside .	140	27
Strichen .	86	31
	491	112

Second Seven Years, 1869–1875.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	167	30
New Deer .	143	32
Longside .	105	21
Strichen .	85	30
	500	113
Increase .	9	1

The summary shows that the large mortality in Strichen amongst illegitimate children was not caused by the Poorhouse test, as an equal or slightly greater mortality had occurred before it came into operation. Taking the four parishes together, the proportion of illegitimate births to legitimate is pretty nearly the same in both periods, being about 20 per cent., and the proportion of illegitimate deaths to legitimate appears also nearly the same, being about 25 per cent. The chances of life for the illegitimate child would thus seem to be about one-fifth less than for the legitimate and this is not to be wondered at, considering the adverse conditions before birth as well as after.

Poor Law.

Such difference as exists between the two periods favours the opinion I have held, that giving poorhouse relief alone in these cases checks immorality by devolving the burden of supporting the children on the parents instead of on the parish,—the dislike of the mothers to enter the poorhouse causing them to look better after the fathers and obtain more assistance from them; and likewise that the chances of the children for life are greater when depending solely on their parents than when natural instincts are deadened by the expectation of out-door relief. The summary shows, in the second period of seven years, an unaccountable increase of illegitimate births in the Parish of New Deer which tells heavily on the general result of the four parishes. But it is to be observed that, although in New Deer the number of illegitimate births in the second period exceeded that of the first period, the proportion of deaths of illegitimate children to births of the same class was less in the second period than in the first. I give however a second summary of the other three parishes (excluding New Deer) and my theory appears by this to be upheld:—

SUMMARY OF BIRTHS AND DEATHS

in following Three Parishes.

Births.

First Seven Years, 1862–1868.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	991	176
Longside .	828	141
Strichen .	616	166
	2,435	483

Second Seven Years, 1869–1875.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	992	159
Longside .	861	145
Strichen .	558	125
	2,411	429
Decrease .	24	54

Deaths of Children under 14 Years.

First Seven Years, 1862–1868.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	144	31
Longside .	140	27
Strichen .	86	31
	370	89

Second Seven Years, 1869–1875.

Parish.	Of all Classes.	Of which Illegitimate.
Old Deer .	167	30
Longside .	105	21
Strichen .	85	30
	357	81
Decrease .	13	8

Poor Law.

I have no wish however to press this view unduly. It is sufficient for the purpose of the inquiry entrusted to me—*First*, To have proved that the administration of the Poor Law has been in no way responsible for the deaths of the children instanced by Dr. Cooper; and

Secondly, To have shewn that the statistics of the district which we have collected do not support the allegation, 'That a hard and fast line will occasion the starvation of many children,'—I have the honour to be, Sir, your most obedient servant,

ALEXANDER CAMPBELL,
General Superintendent of Poor.

The Secretary, Board of Supervision.

TABLE (A) OF DEATHS OF ILLEGITIMATE CHILDREN under 14 Years of Age, in the PARISH of OLD DEER, from 1st January 1869 to 28th March 1876.

Year.	Running Number.	Age at date of Death.	Cause of Death.	Connection, if any, with Poor Law.		Treatment of Case under Poor Law.	Remarks.
				No Application whatever.	Application within Period.		
1869	1	8 months	Measles and croup	None			
	2	9 months	Measles	None			
	3	*7 years	Acute rheumatism		Yes	Out-door relief at 1s. 6d. a week	Never tested.
1870	4	*2 years	Want of proper food; scrofula and exhaustion		Yes		Mother received into hospital on 3d Dec. 1868, on application by Dr. Cooper; left 21st Dec., when child well. Application by Dr. Cooper on 26th Feb. 1870 on behalf of child. Relief given, but child died 2d March.
	5	*14 months	Anæmia and diarrhœa				Previous to 1869 mother was on roll as a widow. Her family were in part grown up in 1870.
	6	*4 weeks	Insufficient nourishment, owing to mother's weakness		Yes	Interim out-door relief; child died before meeting of Parochial Board	
	7	14 days	Bronchitis and constitutional debility	None			
1871	8	14 days	Convulsions	None			
	9	9 weeks	Constitutional weakness from birth	None			

	10	5 years	Arachnitis, effusion on brain	None			
	11	15 months	Diarrhœa	None			
	12	14 days	Weakness from birth	None			
	13	2 months	Unknown	None			
	14	2 months	Weakness from birth	None			
	15	9 months	Angina, & perhaps consumption	None			
	16	*2 years	Teething, diarrhœa, abscess in neck		Yes	Out-door relief, at 1s. per week till death of child	Mother made another application in August 1873, on account of having another child.
1872	17	8 years	Effects of measles	None			
	18	20 days	Premature birth	None			
1873	19	*24 days	Yellow gum		Yes	Food and nursing, as interim relief in casual sick-house	Mother quitted the parish on recovery from child-birth.
	20	2 days	Injured in delivery	None			
1874	21	7 days	Hooping-cough	None			
	22	2 years	Diphtheria	None			
	23	*4 years	do.		Yes	Out-door relief, at 1s. per week, from 7th Oct. 1869 to 5th April 1870	Mother off the roll four years previous to death of child.
	24	2 months	do.	None			
	25	*8 years	Disease of brain		Yes	Out-door relief	Resident only in Old Deer; belonged to another parish.
1875	26	2 months	Insufficient food, bronchitis	None			
	27	3 years	Cause not stated	None			
	28	7 months	do.	None			
	29	*11 years	Inflammation of brain			Out-door relief, at 1s. per week, from 3d March 1866 to 24th Feb. 1868	Struck off at latter date, having married.
	30	3 months	Weakness from birth	None			
1876	31	9 years	Cause not stated	None			
	32	7 weeks	Premature birth	None			
	33	16 hours	Overlaid	None			
				24	7		

* Cases under Poor Law.

TABLE (B) OF DEATHS OF ILLEGITIMATE CHILDREN under 14 Years of Age, in the PARISH of NEW DEER, from 1st January 1869 to 28th March 1876.

Year.	Running Number.	Age at date of Death.	Cause of Death.	Connection, if any, with Poor Law.		Treatment of Case under Poor Law.	Remarks.
				No Application whatever.	Application within Period.		
1869	1	7 months	Enteritis	None			
	2	15 weeks	Convulsions	None			
1870	3	9 days	Not known	None			
	4	7½ months	Bronchitis	None			
	5	*9 months	Phthisis		Yes	Casual relief	Mother lived with her brother, a farmer, but died soon after birth of child. The child then boarded with paternal grandmother, and well cared for.
	6	17 days	Premature birth	None			
1871	7	7 months	Not known	None			
	8	*5 years	Croup		Yes	Poorhouse	No appearance of neglect of child before entering poorhouse.
	9	*2 months	Debility from birth		Yes	do.	do.
	10	*2 months	do.		Yes	do.	do. (Nos. 9 and 10 were twins.)
	11	15 months	do.	None			
	12	18 months	Burn	None			
1872	13	*7 months	Influenza		Yes	Poorhouse	Last application, 4th Nov. 1870, when poorhouse offered and refused.

	14	18 months	Measles	None			
	15	9 hours	Premature birth	None			
	16	11 weeks	Tabes mesenterica	None			
	17	4 years	Diphtheria croup	None			
	18	$2\frac{3}{4}$ years	Influenza	None			
	19	8 hours	Premature birth	None			
1873	20	6 days	Debility from birth	None			
	21	*7 months	Congestion of lungs		Yes	Poorhouse	Mother weak-minded. Child neglected from birth. Entered poorhouse, but left of her own accord. Child died from exposure.
	22	3 years	Scarlet fever and diphtheria	None			
	23	5 months	Bronchitis	None			
	24	5 months	Fever	None			
	25	35 days	Diarrhœa	None			
1874	26	20 minutes	Weakness	None			
	27	*9 months	Tuberculosis		Yes	Hospital, Old Deer; and Poorhouse, New Maud	Transferred from hospital to poorhouse, by instructions from parish of Rathen.
	28	36 hours	Premature birth	None			
	29	19 days	Debility	None			
1875	30	10 weeks	Uncertified	None			
	31	*11 weeks	do.		Yes	Poorhouse	Child well nourished at period of admission to poorhouse.
	32	*$2\frac{1}{2}$ years	Tabes mesenterica		Yes	do.	Child in a weakly state when admitted, suffering under disease of which it died.
1876	33	*7 months	Uncertified		Yes	do.	Well nourished at period of admission to poorhouse.
				23	10		

* Cases under Poor Law.

Poor Law.

TABLE (C) OF DEATHS OF ILLEGITIMATE CHILDREN under 14 Years of Age, in the PARISH of LONGSIDE, from 1st January 1869 to 28th March 1876.

Year.	Running Number.	Age at date of Death.	Cause of Death.	Connection, if any, with Poor Law.		Treatment of Case under Poor Law.	Remarks.
				No Application whatever.	Application within Period.		
1869	1	10 months	Dentition and bronchitis	None			
	2	*15 months	Teething debility		Yes	Poorhouse	Mother again an applicant in 1873, on account of another child. Offered poorhouse, but declined to enter. The child is with the grandmother, and well attended to.
1870							
1871	3	2 weeks	Spine disease from birth	None			
	4	2 days	Premature birth	None			
1872	5	3 months	Hydrocephalus	None			
	6	7 months	Measles	None			
	7	1 day	Malformation of heart	None			
	8	6 weeks	Tabes mesenterica	None			
	9	10 years	Hydrocephalus	None			
	10	2 days	Inflammation of bowels	None			
1873							
1874	11	11 months	Diarrhœa and peritonitis	None			
	12	3 days	Compression of brain	None			
	13	3 months	Enteritis	None			
	14	2 years	Spine disease and diarrhœa	None			

	15	6 years	Diphtheria	None			
	16	15 days	Diarrhœa	None			
	17	26 days	Ulceration of bowels	None			
1875	18	10 years	Scarlet fever	None			
	19	1 year	Cause not stated	None			
	20	1 month	Inflammation of brain	None			
	21	3 weeks	General debility	None			
1876	22	6 weeks	Bronchitis	None			
				21	1		

* Case under Poor Law.

Poor Law.

TABLE (D) OF DEATHS OF ILLEGITIMATE CHILDREN under 14 Years of Age, in the PARISH of STRICHEN, from 1st January 1869 to 28th March 1876.

Year.	Running Number.	Age at date of Death.	Cause of Death.	Connection, if any, with Poor Law.		Treatment of Case under Poor Law.	Remarks.
				No Application whatever.	Application within Period.		
1869	1	*3 hours	Uncertified		Yes	Out-door relief and poorhouse	The mother became chargeable in 1851, and has been so at intervals up to 1873. She has had about 10 illegitimate children, one only of these being now alive. She has received out-door relief, and has also been in poorhouse.
	2	13 days	Hæmorrhage from umbelicus and bowels	None			
1870	3	2 years	Tubercular meningitis	None			
	4	8 months	Diarrhœa	None			
	5	5 months	do.	None			
	6	3 years	Burns	None			
	7	20 days	Congenital debility	None			
	8	5 weeks	do.	None			
1871	9	7½ hours	Premature birth	None			
	10	5 months	General cachexia abscess of sub-maxillary gland	None			

	11	3 years	Phthisis	None			
	12	2 years	Diphtheria	None			
1872	13	4 months	Congenital debility	None			
	14	19 months	Measles	None			
	15	$1\frac{9}{12}$ year	Burns	None			
	16	7 years	Diphtheria	None			
1873	17	15 minutes	Debility from birth	None			
	18	3 weeks	Congenital debility	None			
	19	20 months	Diarrhœa	None			
	20	2 months	Debility from birth	None			
	21	5 weeks	Diarrhœa	None			
	22	$2\frac{1}{4}$ months	Anæmia and syncope	None			
1874	23	4 months	Diarrhœa	None			
	24	$4\frac{1}{2}$ months	Debility from birth	None			
	25	$13\frac{1}{2}$ months	Bronchitis	None			
	26	11 months	Unknown	None			
1875	27	2 weeks	Debility from birth	None			
	28	1 day	Premature birth	None			
	29	8 years	No cause stated	None			
	30	4 years	Bronchitis	None			
				29	1		

* Case under Poor Law.

or Law.

MEMORANDUM (E) OF BIRTHS AND DEATHS OF CHILDREN IN THE PARISH OF OLD DEER SINCE 1ST JANUARY 1862.

(Population of Registration District is 4434.)

Year.	Number of Births of *all* classes in each year. 1.	Number of Illegitimate Births in each year. 2.	Number of Deaths of children below 14 years, of *all* classes. 3.	Number of Deaths of illegitimate children below 14 years. 4.
1862	149	29	20	4
1863	139	18	17	5
1864	131	20	24	4
1865	157	28	26	5
1866	130	28	24	6
1867	145	27	13	3
1868	140	26	20	4
	991	176	144	31
1869	137	14	22	3
1870	142	26	17	4
1871	143	22	22	9
1872	148	27	29	2
1873	139	23	25	2
1874	153	21	38	5
1875	130	26	14	5
	992	159	167	30
	1983	335	311	61

MEMORANDUM (F) OF BIRTHS AND DEATHS OF CHILDREN IN THE PARISH OF NEW DEER SINCE 1ST JANUARY 1862.

(Population of Registration District is 4853.)

Year.	Number of Births of *all* classes in each year. 1.	Number of Illegitimate Births in each year. 2.	Number of Deaths of children below 14 years, of *all* classes. 3.	Number of Deaths of illegitimate children below 14 years. 4.
1862	127	15	14	4
1863	121	15	10	2
1864	132	18	19	2
1865	148	22	18	1
1866	127	21	24	4
1867	154	30	22	7
1868	131	29	14	3
	940	150	121	23
1869	158	25	19	2
1870	138	33	16	4
1871	134	21	17	6
1872	136	27	28	7
1873	133	30	30	6
1874	133	28	18	4
1875	123	19	15	3
	955	183	143	32
	1895	333	264	55

Poor La

MEMORANDUM (G) OF BIRTHS AND DEATHS OF CHILDREN IN THE PARISH OF LONGSIDE SINCE 1ST JANUARY 1862.

(Population of Registration District is 3321.)

Year.	Number of Births of *all* classes in each year. 1.	Number of Illegitimate Births in each year. 2.	Number of Deaths of children below 14 years, of *all* classes. 3.	Number of Deaths of illegitimate children below 14 years. 4.
1862	97	15	10	2
1863	125	21	23	3
1864	100	14	30	6
1865	121	25	16	2
1866	125	24	13	1
1867	118	23	30	12
1868	142	19	18	1
	——828	——141	——140	——27
1869	123	17	10	2
1870	126	18	6	0
1871	134	33	11	2
1872	128	17	22	6
1873	122	23	10	0
1874	121	16	31	7
1875	107	21	15	4
	——861	——145	——105	——21
	1689	286	245	48

MEMORANDUM (H) OF BIRTHS AND DEATHS OF CHILDREN IN THE PARISH OF STRICHEN SINCE 1ST JANUARY 1862.

(Population of Registration District is 2318.)

Year.	Number of Births of *all* classes in each year. 1.	Number of Illegitimate Births in each year. 2.	Number of Deaths of children below 14 years, of *all* classes. 3.	Number of Deaths of illegitimate children below 14 years. 4.
1862	87	19	20	4
1863	94	25	11	4
1864	100	25	13	3
1865	92	32	8	7
1866	83	27	13	8
1867	83	19	11	2
1868	77	19	10	3
	——616	——166	——86	——31
1869	72	19	11	2
1870	93	25	8	6
1871	92	23	12	4
1872	69	7	11	4
1873	77	21	13	6
1874	80	13	17	4
1875	75	17	13	4
	——558	——125	——85	——30
	1174	291	171	61

Poor Law.

No. 5.—Report by Visiting Officer, having reference to Special Report by General Superintendent of Poor for Southern (Highland) District, dated 8th April 1876, respecting Relief to Women with Illegitimate Children.

The Secretary, Board of Supervision.

Edinburgh, 26th April 1876.

Sir,—I have perused Mr. Campbell's Report, dated the 8th instant, on the subject of the inquiry in which I was associated with him and I entirely agree in the conclusions to which he has been led. I may however be permitted to offer a few remarks on the subject of our inquiry—one which has engaged my attention for several years.

It has been found in practice that the uniform denial of out-door relief to mothers of illegitimate children has very considerably reduced the number of persons of this class on the rolls of our parishes; but to this system it has been objected:—

(1) That applicants declining to enter the poorhouse are reduced to such indigence that their children die in a large proportion; and (2) that persons who would otherwise become applicants are deterred from applying by the knowledge that they cannot hope to receive out-door relief; the result as regards the children being the same.

These objections have repeatedly met me in the course of my official duty and little reliable information on the subject is within reach. One instance has been made known to you in which 14 single women, with a very large proportion of children, were removed from the roll of a parish in twelve months and the inspector subsequently reported the wellbeing of the families in every instance; but few further statistics exist. The inquiry however in Old Deer and the surrounding parishes throws much light on the ground of the objections above referred to.

It is plain from the tables appended to Mr. Campbell's report, that the chances of life are at all times much less in the case of an illegitimate child than in the case of one lawfully born; but the main question is whether those chances are diminished by the denial of out-door relief to the parent. Let us take the case of the Parish of Strichen in which out-door relief has been rigorously denied to the class in question since a poorhouse has been available and in which the ratio of illegitimate to legitimate births is exceptionally high:—The poorhouse was opened in January 1869 and since that date, excluding the months of the present year, 85 deaths have been registered of children below the age of 14. Of these children 30 were illegitimate; in other words, 35·3 per cent. of the deaths were those of illegitimate children,—no doubt a very high ratio. But in the previous period of seven years 86 deaths below the same age were registered of which 31 or 36 per cent. were those of illegitimate children. During the period therefore when no poorhouse was available, the death-rate of illegitimate children was fractionally higher than it has been since the poorhouse has been open and the test rigidly enforced.

Before quitting this parish it may be interesting to notice also the statistics of birth which Mr. Campbell presents. In the period of seven years before the opening of the poorhouse there were born 616 children of whom 166 or 26·9 per cent. were illegitimate. In the period of seven years, during which a poorhouse has been available, the births have been 558 of which 125 or only 22·4 per cent. have been illegitimate; thus therefore if this parish be taken as typical, and from its high rates of illegitimacy as well as the stringency with which the test is applied this would hardly be contested, it appears that the percentages both of illegitimate births and deaths have diminished since the poorhouse was opened.

To apply now the same method of investigation to the four parishes included in the inquiry—500 children died between January 1st, 1869, and January 1st, 1876; of these 113 or 22·6 per cent. are registered as illegitimate; during the seven years preceding the 1st January 1869, 491 children died of whom 112 or 22·8 per cent. are registered as illegitimate. Again, in the period of seven years before the opening of the poorhouse 3375 births were registered of which 633 or 18·7 per cent., were illegitimate; since 1869, 3366 births have been registered of which 612 or 18·1 per cent. have been illegitimate; thus therefore not only has the use of the test plainly proved itself blameless in answer to the charge of

stimulating infanticide but it might also perhaps claim the merit of some reduction contemporaneous with its application, of illegitimacy among the general population, together with a fractional improvement in the chances of life enjoyed by illegitimate infants.

Lastly, let us examine the statistics referring to Old Deer the parish specially implicated in the inquiry :—In this parish since 1869, 167 children have died of whom 30 or 17·9 per cent., were illegitimate ; during the previous period of seven years there died 144 children of whom 31 or 21·5 per cent. were illegitimate. Turning now to the statistics of birth, it appears that in the period 1862–1868 there were 991 births of which 176 or 17·7 per cent. were illegitimate, while during the succeeding period of seven years 992 births occurred of which only 159 or 16 per cent. were illegitimate; thus therefore, in the particular parish under investigation as well as in a large and apparently demoralized district of Aberdeenshire, it seems to be sound policy, unimpeachable humanity also, to adhere rigorously to indoor relief as the only form in which mothers of illegitimate children will be supported from the poors' rate.

The following table presents the above result more clearly to the eye :—

Parish or District.	Illegitimate Births.		Illegitimate Deaths.	
	1862–68.	1869–76.	1862–68.	1869–76.
Strichen, . .	26·9 per cent.	22·4 per cent.	36·0 per cent.	35·3 per cent.
The Four Parishes,	18·7 „	18·1 „	22·8 „	22·6 „
Old Deer, . .	17·7 „	16·0 „	21·5 „	17·9 „

But there is another point of view from which the matter may be regarded. It would naturally be supposed that where distinct connection of the nature of cause and effect is believed to exist between a rigorous application of the test and a high rate of mortality among illegitimate children, there a large proportion of the deaths in this class will be found to have occurred among persons who have experienced its effect or who have at least some taint of pauperism. Mr. Campbell's inquiry however makes it impossible to maintain any such proposition, for of 118 illegitimate children who have died in the four parishes since 1869, the mothers of only two declined the offer of indoor relief but not in either case when burdened with the children whose deaths are registered. Three mothers received casual relief and five were on the out-door roll, eight in all ; if then it be a question whether the chances of infant life are more favourable under the out-door or under the testing system, the fact would seem to indicate that the latter is the less dangerous. But seven children died in the poorhouse and one immediately after quitting it in charge of an imbecile mother, eight in all; and this fact at first sight leaves the chances of life equal as between the recipients of out-door relief and those who enter the poorhouse ; but on referring to table B, which Mr. Campbell has framed from my notes taken on the spot, it appears that five of these children were either 'well nourished' or 'showed no appearance of neglect' at the time of their admission. Children receive special attention in all poorhouses; the deaths therefore must be attributed to causes apart altogether from this or that mode of administering the Poor Law. Two cases of death in the poorhouse remain to be noticed, viz. :—That of Helen Laurence, specially mentioned in Mr. Campbell's Report, and that of a child 'in a weakly state when admitted and suffering under disease of which it died.' This last is the only case on which, as it appears to me, any unprejudiced person weighing the facts presented by Mr. Campbell can rest a doubt as to the harmless tendency of the 'hard and fast line' which Dr. Cooper deprecates. The benefit is plain and substantial; the supposed hazard, so far as this inquiry extends, has no existence.

Dr. Cooper draws attention to six cases which he seems to think are of such a nature as support his view ; but what are the circumstances? Two cases have been identified with certainty. In one of these, the child was boarded with its near relative and at a liberal rate and was shamefully neglected ; the Poor Law

Poor Law. then intervened and the child was removed to the poorhouse where its life was prolonged for several months; in the other, the mother, under no apprehension of the test, wilfully removed her child from the operation of the Poor Law under which it had thriven and its death resulted. Of the four remaining cases, three have been identified with tolerable certainty. In one, the child was boarded-out by parents in good circumstances; in the two others, the circumstances of the parents are unknown but the children were placed in a respectable family, and Dr. Cooper does not complain of the treatment which they received. These three cases have no connection whatever with the Poor Law.—I have the honour to be, Sir, your most obedient servant,

MALCOLM M'NEILL,
Visiting Officer.

No. 6.—Circular respecting Inter-Parochial Accounts.

Board of Supervision,
Edinburgh, 24th November 1875.

Sir,—I am directed by the Board of Supervision to inform you that in future they will require, on the part of all Inspectors of Poor, the observance of the following regulations respecting Inter-Parochial Accounts:—

1. All such Accounts shall be made up and rendered twice in each year at the least.

2. All such Accounts shall be made up to the 30th April and 31st October, and rendered so that they may be received by the Inspectors to whom they are transmitted not later than the 5th May and 5th November respectively, provided always, that in Parishes where the course of post requires it, the Accounts shall be made up to the 14th April and 14th October, and rendered immediately thereafter, or to such other date between these periods and the 30th April and 31st October as may be necessary to enable the Inspectors to whom they are rendered to remit payment, in terms of these regulations.

3. All Accounts so rendered shall be submitted by the Inspector (if he has not authority to pay them) to the Parochial Board or its Committee (as he may be instructed by his Parochial Board) within such time as will enable him to remit the amounts due in time for the closing of the books on the 14th May and 14th November in each year.

4. If any sums are disbursed between the date to which the April account is made up and the 14th May in any year, a Supplementary Account relating thereto should be immediately rendered.

I am to explain that the objects which the Board has in view in framing the above regulations are to ensure regularity in the rendering of all Inter-Parochial Accounts, to diminish the labour of Parochial Boards and Inspectors in relation thereto, to bring all payments and receipts (so far as possible) within the financial year to which they properly belong, and to prevent parishes losing the benefit of payments on account of medical relief and maintenance of Pauper Lunatics in their claims for participation in the Parliamentary Grants, in consequence of these payments not being made till after the close of the financial year.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

The Inspector of Poor.

No. 7.—Circular respecting the Distribution of Milk from Infected Premises.

Public Health Act.

Board of Supervision,
Edinburgh, 25th November 1875.

Sir,—It having been ascertained in several instances that disease, especially Enteric Fever, has been transmitted through the agency of milk, I am directed by the Board of Supervision to call the serious attention of the Local Authority to this subject.

The Board urgently recommend all Local Authorities in whose district there may be Dairies or Dairy Farms, the produce of which is either sold directly on the spot or distributed, through retailers of milk or otherwise, to observe the following rules and precautions:—

1. All such Dairies and Farms, together with their steadings and other surrounding circumstances, should be carefully inspected from time to time with reference to their water supply and their general sanitary arrangements, such as the arrangements as to washing-houses and disposal of excrement, and the position of middensteads.

2. The Local Authority should also cause inquiries to be made from time to time as to the existence of contagious or infectious disease at such Dairies and Farms; and whenever such disease is found to exist at any of them, they should immediately—(1) take such steps as their medical officer may advise, with a view to prevent the dissemination of the disease; and (2) give notice of the facts to any other Local Authority within whose district milk from the infected premises may be distributed or sold.—I am, Sir, your obedient servant,

JOHN SKELTON, *Secretary.*

To the Clerk or Sanitary Inspector of the Local Authority.

No. 8.—Form of Application for Loan from Public Works Loan Commissioners.

Public Health Acts.

Form of Application for Loan under 38 and 39 Vict., cap. 74, by Local Authority of _____

(*Date*) _____

To the Secretary, Board of Supervision.

Sir,—I am directed by the Local Authority of _____ to inform you that they wish to obtain a Loan for the amount undernoted from the Public Works Loan Commissioners, for the purposes specified in the Schedule attached hereto, in terms of the Act 38 and 39 Vict., cap. 74, which I have signed as duly authorized on behalf of the Local Authority.—I am, Sir, your obedient servant,

_____

Chairman or Clerk of Local Authority of _____

[*Insert here Copy Minute of Local Authority authorizing Application.*]

Public Health.

SCHEDULE.

Amount of Loan - - - -	
Security offered. (State whether any prior Loan or other Lien) -	
Assessable Rental of District to be Assessed - - - - -	
Number of Years over which Repayment to extend - - -	
Nature of Works - - - -	
Locality - - - - -	
Population of District to be Assessed	
Sections of Public Health Act under which Works undertaken - -	
Minute of Local Authority authorizing Works to be executed, and Date of Minute - - -	
Probable duration of Works - -	

Signed on behalf of the Local Authority of _____

_____

Chairman or Clerk.

No. 9.—FORMS OF RETURNS REQUIRED FROM LOCAL AUTHORITY APPLYING FOR LOAN FOR THE CONSTRUCTION OF WATERWORKS, SEWERAGE AND DRAINAGE WORKS, AND ERECTION OF HOSPITALS.

Form of Return by the Local Authority of _____ applying for Loan for the Construction of Works.

WATERWORKS.

1. By what Engineer are the projected Waterworks designed?
2. Under whose management and superintendence are they to be executed?
3. Are they to be executed by contract or day's wages?
4. Copies of all Reports that have been made by Engineers regarding the proposed Water Supply.
5. Detailed working drawings and sections showing method of construction and dimensions of Works.
6. Detailed working specification, giving quality and sizes of materials.

Public Health.

7. Detailed measurement of Works, giving the quantities of work of every kind in separate items.
8. Detailed Estimate by Engineer, which shall consist of the above measurement, with prices attached to each item, and the whole of these items summed up so as to give the lump estimate.
9. Report by Engineer stating the time within which it is expected to complete the whole or any separate portion or portions.
10. Are the Works to be executed by means of the proposed Loan, complete in themselves, or parts of other Works?
11. Has any contract been entered into for the whole or any portion of the proposed Works? If not, can it be shown that any such contract can be made with a responsible contractor at a cost not exceeding the Engineer's Estimate?

Quality.

12. An analysis of the quality of the water, specifying its adaptation for domestic purposes.
13. A description of the gathering ground—
    (*a.*) Area.
    (*b.*) How much of that area is hill pasture?
    (*c.*) How much arable?
    (*d.*) How much peat?
14. Rain-gauge observations; annual fall of rain in district during last five years.

Requirement of Water.

15. Population of the district to be supplied.
16. What is the supply to be given by the proposed works?
17. If the proposed supply is intended only as an additional supply, what is the number of gallons per head per day at present supplied?
18. How is it proposed to distribute the water to the inhabitants?

(*Signature*)_____ _____
Chairman or Clerk.

Date _____

SEWERAGE AND DRAINAGE WORKS.

1. By what engineer are the projected Works designed?
2. Under whose management and superintendence are they to be executed?
3. Are they to be executed by contract or day's wages?
4. Copies of all Reports that have been made by Engineers regarding the proposed Sewerage or Drainage Scheme.
5. Detailed working drawings and sections showing method of construction and dimensions of Works.
6. Detailed working specification, giving quality and sizes of materials.
7. Detailed measurement of Works, giving the quantities of work of every kind in separate items.
8. Detailed Estimate by Engineer, which shall consist of the above measurement, with prices attached to each item, and the whole of these items summed up so as to give the lump estimate.
9. Report by Engineer stating the time within which it is expected to complete the whole or any separate portion or portions.
10. Are the Works to be executed by means of the proposed Loan, complete in themselves, or parts of other Works?
11. Has any contract been entered into for the whole or any portion of the proposed Works? If not, can it be shown that any such contract can be made with a responsible contractor at a cost not exceeding the Engineer's Estimate?

(*Signature*)_____
Chairman or Clerk.

Date _____

ERECTION OF HOSPITALS.

1. By what Architect were the plans for the proposed Hospital furnished?
2. Under whose superintendence is the work to be executed?

Public Health.

3. Is it to be executed by contract or day's wages?
4. Detailed working drawings and sections showing method of construction and dimensions of Work.
5. Detailed working specification, giving quality and sizes of materials.
6. Detailed measurements, giving the quantities of work of every kind in separate items.
7. Detailed Estimate by Architect, which shall consist of the above measurement, with prices attached to each item, and the whole of these items summed up so as to give the lump estimate.
8. Report by Architect stating the time within which it is expected to complete the whole or any separate portion or portions.
9. Has any contract been entered into for the whole or any portion of the proposed Work? If not, can it be shown that any such contract can be made with a responsible contractor at a cost not exceeding the Architect's Estimate?

(*Signature*)_____
Chairman or Clerk.

Date _____

No. 10.—REPORT OF SUPERINTENDENT OF CENTRAL VACCINE INSTITUTION FOR SCOTLAND, 1875–76.

Central Vaccine Institution for Scotland, 28 *Clarence Street, Edinburgh,* 27*th September* 1876.

SIR,—Although there has been little or no small-pox during the past year to stimulate to increased activity in public vaccination, there has been, on the part of Vaccinators, an uninterrupted and almost daily demand for lymph.

I have had 530 letters of application, of which 468 were from Vaccinators of parishes, and 62 from Medical Practitioners in Scotland not Vaccinators.

To meet this demand—

I had on hand at 1st August 1875	543 charged tubes.	
And I obtained during the year	2563 ,, ,,	
Total for distribution	——	3106
Of these I distributed—		
To Vaccinators	2718	
To other Medical Practitioners	287	
Total number distributed	——	3005
Leaving on hand at 1st August 1876		101

I have had a few, and only a few, complaints of failure, and on the other hand reports from time to time (which were not solicited) of success obtained with the lymph supplied, and this, along with the fact that the number of applications is so considerable, may be taken as evidence that the Institution fulfils satisfactorily its main object, that of promptly providing Vaccinators of parishes with lymph on which they can rely.—I have the honour to be, Sir, your obedient servant,

WILLIAM HUSBAND, M.D., *Superintendent.*

JOHN SKELTON, Esq.,
Secretary to the Board of Supervision.

ABSTRACTS, RETURNS, AND TABLES.

APPENDIX (B).

APPENDIX (B.)

ABSTRACTS, RETURNS, AND TABLES.

INDEX

TO THE PARISHES AND COMBINATIONS IN THE FOLLOWING ABSTRACTS, RETURNS, AND TABLES.

A Parish is placed in that County in which the greater part of its Population is stated to be by the Census of 1871.

Parish.	County.	Parish.	County.
A			
Abbey	Renfrew	Ardersier	Inverness
Abbey St Bathans	Berwick	Ardnamurchan	Argyll
Abbotshall	Fife	Ardrossan	Ayr
Abdie	Fife	Arngask	Fife
Abercorn	Linlithgow	Arrochar	Dumbarton
Aberdalgie	Perth	Ashkirk	Roxburgh
Aberdeen	Aberdeen	Assynt	Sutherland
Aberdour	Fife	Athelstaneford	Haddington
Aberdour	Aberdeen	Auchindoir	Aberdeen
Aberfoyle	Perth	Auchinleck	Ayr
Aberlady	Haddington	Auchterarder	Perth
Aberlemno	Forfar	Auchterderran	Fife
Aberlour	Banff	Auchtergaven	Perth
Abernethy	Perth	Auchterhouse	Forfar
Abernethy	Inverness	Auchterless	Aberdeen
Abernyte	Perth	Auchtermuchty	Fife
Aboyne	Aberdeen	Auchtertool	Fife
Airly	Forfar	Auldearn	Nairn
Airth	Stirling	Avoch	Ross
Alford	Aberdeen	Avondale	Lanark
Alloa	Clackmannan	Ayr	Ayr
Alness	Ross	Ayton	Berwick
Alva	Stirling		
Alvah	Banff	B	
Alves	Elgin	Baldernock	Stirling
Alvie	Inverness	Balfron	Stirling
Alyth	Perth	Ballantrae	Ayr
Ancrum	Roxburgh	Ballingry	Fife
Annan	Dumfries	Balmaclellan	Kirkcudbright
Anstruther-Easter	Fife	Balmaghie	Kirkcudbright
Anstruther-Wester	Fife	Balmerino	Fife
Anwoth	Kirkcudbright	Balquhidder	Perth
Applecross	Ross	Banchory-Devenick	Kincardine
Applegarth	Dumfries	Banchory-Ternan	Kincardine
Arbirlot	Forfar	Banff	Banff
Arbroath	Forfar	Barony	Lanark
Arbuthnot	Kincardine	Barr	Ayr
Ardchattan and Muckairn	Argyll	Barra	Inverness
		Barry	Forfar
Ardclach	Nairn	Barvas	Ross

Parish.	County.
Bathgate	Linlithgow
Beath	Fife
Bedrule	Roxburgh
Beith	Ayr
Belhelvie	Aberdeen
Bellie	Elgin
Bendochy	Perth
Benholme	Kincardine
Bervie	Kincardine
Biggar	Lanark
Birnie	Elgin
Birsay and Harray	Orkney
Birse	Aberdeen
Blackford	Perth
Blair-Athol	Perth
Blairgowrie	Perth
Blantyre	Lanark
Boharm	Banff
Boleskine & Abertarff	Inverness
Bolton	Haddington
Bonhill	Dumbarton
Borgue	Kirkcudbright
Borrowstounness	Linlithgow
Borthwick	Edinburgh
Bothkennar	Stirling
Bothwell	Lanark
Botriphnie	Banff
Bourtie	Aberdeen
Bowden	Roxburgh
Bower	Caithness
Boyndie	Banff
Bracadale	Inverness
Brechin	Forfar
Bressay	Shetland
Broughton	Peebles
Buchanan	Stirling
Buittle	Kirkcudbright
Bunkle and Preston	Berwick
Burntisland	Fife
C	
Cabrach	Banff
Cadder	Lanark
Caerlaverock	Dumfries
Cairney	Aberdeen
Calder, Mid	Edinburgh
Calder, West	Edinburgh
Callander	Perth
Cambuslang	Lanark
Cambusnethan	Lanark
Cameron	Fife
Campbeltown	Argyll
Campsie	Stirling
Canisbay	Caithness
Canonbie	Dumfries
Caputh	Perth
Cardross	Dumbarton
Caraldstone	Forfar
Cargill	Perth
Carluke	Lanark
Carmichael	Lanark
Carmunnock	Lanark
Carmylie	Forfar
Carnbee	Fife
Carnock	Fife
Carnwath	Lanark
Carriden	Linlithgow
Carrington	Edinburgh
Carsphairn	Kirkcudbright
Carstairs	Lanark
Castleton	Roxburgh
Cathcart	Renfrew
Cavers	Roxburgh
Cawdor	Nairn
Ceres	Fife
Channelkirk	Berwick
Chapel of Garioch	Aberdeen
Chirnside	Berwick
Clackmannan	Clackmannan
Clatt	Aberdeen
Cleish	Kinross
Closeburn	Dumfries
Clunie	Perth
Cluny	Aberdeen
Clyne	Sutherland
Cockburnspath	Berwick
Cockpen	Edinburgh
Coldinghame	Berwick
Coldstream	Berwick
Colinton	Edinburgh
Coll	Argyll
Collace	Perth
Collessie	Fife
Colmonell	Ayr
Colonsay & Oronsay	Argyll
Colvend	Kirkcudbright
Comrie	Perth
Contin	Ross
Corstorphine	Edinburgh
Cortachy	Forfar
Coull	Aberdeen
Coupar-Angus	Perth
Covington	Lanark
Coylton	Ayr
Craig	Forfar
Craigie	Ayr
Craignish	Argyll
Crail	Fife
Crailing	Roxburgh
Cramond	Edinburgh
Cranshaws	Berwick
Cranston	Edinburgh
Crathie & Braemar	Aberdeen
Crawford	Lanark
Crawfordjohn	Lanark
Crichton	Edinburgh
Criech	Fife
Criech	Sutherland
Crieff	Perth
Crimond	Aberdeen
Cromarty	Ross
Cromdale	Elgin
Cross and Burness	Orkney
Crossmichael	Kirkcudbright
Croy	Inverness
Cruden	Aberdeen

Parish.	County.
Cullen	Banff
Culross	Perth
Culsamond	Aberdeen
Culter	Lanark
Cults	Fife
Cumbernauld	Dumbarton
Cumbraes	Bute
Cummertrees	Dumfries
Cumnock (New)	Ayr
Cumnock (Old)	Ayr
Cupar	Fife
Currie	Edinburgh
D	
Dailly	Ayr
Dairsie	Fife
Dalgety	Fife
Dalkeith	Edinburgh
Dallas	Elgin
Dalmellington	Ayr
Dalmeny	Linlithgow
Dalry	Ayr
Dalry	Kirkcudbright
Dalrymple	Ayr
Dalserf	Lanark
Dalton	Dumfries
Dalziel	Lanark
Daviot	Aberdeen
Daviot	Inverness
Deer, New	Aberdeen
Deer, Old	Aberdeen
Delting	Shetland
Denino	Fife
Denny	Stirling
Deskford	Banff
Dingwall	Ross
Dirleton	Haddington
Dollar	Clackmannan
Dolphinton	Lanark
Dores	Inverness
Dornoch	Sutherland
Dornock	Dumfries
Douglas	Lanark
Dowally	Perth
Drainy	Elgin
Dreghorn	Ayr
Dron	Perth
Drumblade	Aberdeen
Drumelzier	Peebles
Drumoak	Aberdeen
Dryfesdale	Dumfries
Drymen	Stirling
Duddingston	Edinburgh
Duffus	Elgin
Duirness	Sutherland
Duirnish	Inverness
Dull	Perth
Dumbarney	Perth
Dumbarton	Dumbarton
Dumfries	Dumfries
Dun	Forfar
Dunbar	Haddington
Dunblane	Perth
Dunbog	Fife
Dundee	Forfar
Dundonald	Ayr
Dunfermline	Fife
Dunipace	Stirling
Dunkeld	Perth
Dunkeld, Little	Perth
Dunlop	Ayr
Dunnet	Caithness
Dunnichen	Forfar
Dunning	Perth
Dunnottar	Kincardine
Dunoon & Kilmun	Argyll
Dunrossness	Shetland
Dunscore	Dumfries
Dunse	Berwick
Dunsyre	Lanark
Durris	Kincardine
Durrisdeer	Dumfries
Duthil	Inverness
Dyce	Aberdeen
Dyke and Moy	Elgin
Dysart	Fife
E	
Eaglesham	Renfrew
Earlston	Berwick
Eastwood	Renfrew
Eccles	Berwick
Ecclesmachen	Linlithgow
Echt	Aberdeen
Eckford	Roxburgh
Eday	Orkney
Edderton	Ross
Eddleston	Peebles
Edinburgh	Edinburgh
Edinkillie	Elgin
Ednam	Roxburgh
Edrachillis	Sutherland
Edrom	Berwick
Edzell	Forfar
Elgin	Elgin
Elie	Fife
Ellon	Aberdeen
Errol	Perth
Erskine	Renfrew
Eskdalemuir	Dumfries
Essie and Nevy	Forfar
Ettrick	Selkirk
Evie and Rendal	Orkney
Ewes	Dumfries
Eyemouth	Berwick
F	
Fala and Soutra	Edinburgh
Falkirk	Stirling
Falkland	Fife
Farnell	Forfar
Farr	Sutherland
Fearn	Ross
Fenwick	Ayr
Fern	Forfar
Ferry-Port-on-Craig	Fife
Fetlar & North Yell	Shetland

Parish.	County.
Fettercairn	Kincardine
Fetteresso	Kincardine
Fintray	Aberdeen
Fintry	Stirling
Firth	Orkney
Flisk	Fife
Fodderty	Ross
Fogo	Berwick
Fordoun	Kincardine
Fordyce	Banff
Forfar	Forfar
Forgan	Fife
Forgandenny	Perth
Forglen	Banff
Forgue	Aberdeen
Forres	Elgin
Forteviot	Perth
Fortingall	Perth
Fossaway	Perth
Foulden	Berwick
Fowlis-Easter	Perth
Fowlis-Wester	Perth
Foveran	Aberdeen
Fraserburgh	Aberdeen
Fyvie	Aberdeen
G	
Gairloch	Ross
Galashiels	Selkirk
Galston	Ayr
Gamrie	Banff
Gargunnock	Stirling
Gartly	Aberdeen
Garvald	Haddington
Garvock	Kincardine
Gask	Perth
Gigha	Argyll
Girthon	Kirkcudbright
Girvan	Ayr
Gladsmuir	Haddington
Glammis	Forfar
Glasgow	Lanark
Glass	Aberdeen
Glassary	Argyll
Glasserton	Wigtown
Glassford	Lanark
Glenbervie	Kincardine
Glenbucket	Aberdeen
Glencairn	Dumfries
Glencross	Edinburgh
Glendevon	Perth
Glenelg	Inverness
Glenisla	Forfar
Glenmuick	Aberdeen
Glenorchy and Innishail	Argyll
Glenshiel	Ross
Golspie	Sutherland
Gordon	Berwick
Govan Combination	Lanark
Graitney	Dumfries
Grange	Banff
Greenlaw	Berwick
Greenock	Renfrew
Guthrie	Forfar
H	
Haddington	Haddington
Half Morton	Dumfries
Halkirk	Caithness
Hamilton	Lanark
Harris	Inverness
Hawick	Roxburgh
Heriot	Edinburgh
Hobkirk	Roxburgh
Hoddam	Dumfries
Holme	Orkney
Holywood	Dumfries
Houston	Renfrew
Hownam	Roxburgh
Hoy and Græmsay	Orkney
Humbie	Haddington
Hume	Berwick
Huntly	Aberdeen
Hutton	Berwick
Hutton	Dumfries
I	
Inch	Wigtown
Inchinnan	Renfrew
Inchture	Perth
Innerkip	Renfrew
Innerleithen	Peebles
Innerwick	Haddington
Insch	Aberdeen
Inverarity	Forfar
Inverary	Argyll
Inveravon	Banff
Inverchaolain	Argyll
Inveresk	Edinburgh
Inverkeillor	Forfar
Inverkeithing	Fife
Inverkeithny	Banff
Inverness	Inverness
Inverurie	Aberdeen
Irvine	Ayr
J	
Jedburgh	Roxburgh
Johnstone	Dumfries
Jura	Argyll
K	
Keig	Aberdeen
Keir	Dumfries
Keith	Banff
Keithhall	Aberdeen
Kells	Kirkcudbright
Kelso	Roxburgh
Kelton	Kirkcudbright
Kemback	Fife
Kemnay	Aberdeen
Kenmore	Perth
Kennoway	Fife
Kettins	Forfar
Kettle	Fife
Kilarrow	Argyll

Parish.	County.
Kilbarchan	Renfrew
Kilbirnie	Ayr
Kilbrandon	Argyll
Kilbride (Arran)	Bute
Kilbride, East	Lanark
Kilbride, West	Ayr
Kilcalmonell and Kilberry	Argyll
Kilchoman	Argyll
Kilchrenan and Dalavich	Argyll
Kilconquhar	Fife
Kildalton	Argyll
Kildonan	Sutherland
Kildrummy	Aberdeen
Kilfinan	Argyll
Kilfinichen	Argyll
Killean and Kilchenzie	Argyll
Killearn	Stirling
Killearnan	Ross
Killin	Perth
Kilmadock	Perth
Kilmalcolm	Renfrew
Kilmallie	Inverness
Kilmany	Fife
Kilmarnock	Ayr
Kilmaronock	Dumbarton
Kilmartin	Argyll
Kilmaurs	Ayr
Kilmodan	Argyll
Kilmore & Kilbride	Argyll
Kilmonivaig	Inverness
Kilmorack	Inverness
Kilmory	Bute
Kilmuir (Skye)	Inverness
Kilmuir, Easter	Ross
Kilninian & Kilmore	Argyll
Kilninver & Kilmelfort	Argyll
Kilpatrick, New	Dumbarton
Kilpatrick, Old	Dumbarton
Kilrenny	Fife
Kilspindie	Perth
Kilsyth	Stirling
Kiltarlity	Inverness
Kiltearn	Ross
Kilwinning	Ayr
Kincardine	Perth
Kincardine	Ross
Kincardine O'Neil	Aberdeen
Kinclaven	Perth
Kinfauns	Perth
Kingarth	Bute
King-Edward	Aberdeen
Kinghorn	Fife
Kinglassie	Fife
Kingoldrum	Forfar
Kingsbarns	Fife
Kingussie	Inverness
Kinloch	Perth
Kinloss	Elgin
Kinnaird	Perth
Kinneff & Caterline	Kincardine
Kinnell	Forfar
Kinnellar	Aberdeen
Kinnethmont	Aberdeen
Kinnettles	Forfar
Kinnoul	Perth
Kinross	Kinross
Kintail	Ross
Kintore	Aberdeen
Kippen	Stirling
Kirkbean	Kirkcudbright
Kirkcaldy	Fife
Kirkcolm	Wigtown
Kirkconnell	Dumfries
Kirkcudbright	Kirkcudbright
Kirkden	Forfar
Kirkgunzeon	Kirkcudbright
Kirkhill	Inverness
Kirkhope	Selkirk
Kirkinner	Wigtown
Kirkintilloch	Dumbarton
Kirkliston	Linlithgow
Kirkmabreck	Kirkcudbright
Kirkmahoe	Dumfries
Kirkmaiden	Wigtown
Kirkmichael	Ayr
Kirkmichael	Banff
Kirkmichael	Perth
Kirkmichael	Dumfries
Kirknewton	Edinburgh
Kirkoswald	Ayr
Kirkowan	Wigtown
Kirkpatrick-Durham	Kirkcudbright
Kirkpat.-Fleming	Dumfries
Kirkpat.-Irongray	Kirkcudbright
Kirkpatrick-Juxta	Dumfries
Kirktown	Roxburgh
Kirkurd	Peebles
Kirkwall	Orkney
Kirriemuir	Forfar
Knapdale, North	Argyll
Knapdale, South	Argyll
Knockando	Elgin
Knockbain	Ross
L	
Lady	Orkney
Ladykirk	Berwick
Laggan	Inverness
Lairg	Sutherland
Lanark	Lanark
Langholm	Dumfries
Langton	Berwick
Larbert	Stirling
Largo	Fife
Largs	Ayr
Lasswade	Edinburgh
Latheron	Caithness
Lauder	Berwick
Laurencekirk	Kincardine
Lecropt	Stirling
Legerwood	Berwick
Leith, North	Edinburgh

Parish.	County.
Leith, South	Edinburgh
Leochel-Cushnie	Aberdeen
Lerwick	Shetland
Leslie	Aberdeen
Leslie	Fife
Lesmahagow	Lanark
Leswalt	Wigtown
Lethendy	Perth
Lethnot	Forfar
Leuchars	Fife
Libberton	Lanark
Liberton	Edinburgh
Liff and Benvie	Forfar
Lilliesleaf	Roxburgh
Linlithgow	Linlithgow
Linton	Roxburgh
Linton, West	Peebles
Lintrathen	Forfar
Lismore & Appin	Argyll
Livingstone	Linlithgow
Lochalsh	Ross
Lochbroom	Ross
Lochcarron	Ross
Lochgoilhead	Argyll
Lochlee	Forfar
Lochmaben	Dumfries
Lochrutton	Kirkcudbright
Lochs	Ross
Lochwinnoch	Renfrew
Logie	Fife
Logie	Clackmannan
Logie-Buchan	Aberdeen
Logie-Coldstone	Aberdeen
Logie-Easter	Ross
Logiepert	Forfar
Logierait	Perth
Longforgan	Perth
Longformacus	Berwick
Longside	Aberdeen
Lonmay	Aberdeen
Loth	Sutherland
Loudoun	Ayr
Luce, New	Wigtown
Luce, Old	Wigtown
Lumphanan	Aberdeen
Lunan	Forfar
Lundie	Forfar
Luss	Dumbarton
Lyne and Meggat	Peebles
M	
Machar, Old	Aberdeen
Machar, New	Aberdeen
Madderty	Perth
Mains	Forfar
Makerston	Roxburgh
Manor	Peebles
Markinch	Fife
Marnoch	Banff
Maryculter	Kincardine
Marykirk	Kincardine
Maryton	Forfar
Mauchline	Ayr
Maxton	Roxburgh
Maybole	Ayr
Mearns	Renfrew
Meigle	Perth
Meldrum	Aberdeen
Melrose	Roxburgh
Menmuir	Forfar
Mertoun	Berwick
Methlic	Aberdeen
Methven	Perth
Middlebie	Dumfries
Midmar	Aberdeen
Minnigaff	Kirkcudbright
Minto	Roxburgh
Mochrum	Wigtown
Moffat	Dumfries
Monedie	Perth
Monifieth	Forfar
Monikie	Forfar
Monimail	Fife
Monivaird	Perth
Monkland, New	Lanark
Monkland, Old	Lanark
Monkton	Ayr
Monquhitter	Aberdeen
Montrose	Forfar
Monymusk	Aberdeen
Monzie	Perth
Moonzie	Fife
Morebattle	Roxburgh
Mordington	Berwick
Morham	Haddington
Mortlach	Banff
Morton	Dumfries
Morven	Argyll
Moulin	Perth
Mousewald	Dumfries
Moy & Dalarossie	Inverness
Muckhart	Perth
Muiravonside	Stirling
Muirkirk	Ayr
Murroes	Forfar
Muthil	Perth
N	
Nairn	Nairn
Neilston	Renfrew
Nenthorn	Berwick
Nesting	Shetland
Newabbey	Kirkcudbright
Newbattle	Edinburgh
Newburgh	Fife
Newburn	Fife
Newhills	Aberdeen
Newlands	Peebles
New Spynie	Elgin
Newton	Edinburgh
Newton-on-Ayr	Ayr
Newtyle	Forfar
Nigg	Kincardine
Nigg	Ross
North Berwick	Haddington
North Bute	Bute
Northmavine	Shetland

Parish.	County.
O	
Oathlaw	Forfar
Ochiltree	Ayr
Oldhamstocks	Haddington
Olrick	Caithness
Ordiquhill	Banff
Ormiston	Haddington
Orphir	Orkney
Orwell	Kinross
Oxnam	Roxburgh
Oyne	Aberdeen
P	
Paisley	Renfrew
Panbride	Forfar
Parton	Kirkcudbright
Peebles	Peebles
Pencaitland	Haddington
Penninghame	Wigtown
Penicuik	Edinburgh
Penpont	Dumfries
Perth	Perth
Peterculter	Aberdeen
Peterhead	Aberdeen
Petty	Inverness
Pitsligo	Aberdeen
Pittenain	Lanark
Pittenweem	Fife
Polmont	Stirling
Polwarth	Berwick
Port-Glasgow	Renfrew
Portmoak	Kinross
Port Monteath	Perth
Portpatrick	Wigtown
Portree	Inverness
Premnay	Aberdeen
Prestonkirk	Haddington
Prestonpans	Haddington
Q	
Queens erry	Linlithgow
R	
Rafford	Elgin
Rathen	Aberdeen
Ratho	Edinburgh
Rathven	Banff
Rattray	Perth
Rayne	Aberdeen
Reay	Caithness
Redgorton	Perth
Renfrew	Renfrew
Rerrick	Kirkcudbright
Rescobie	Forfar
Resolis	Ross
Rhynd	Perth
Rhynie	Aberdeen
Riccarton	Ayr
Roberton	Roxburgh
Rogart	Sutherland
Ronaldshay, South	Orkney
Rosemarkie	Ross
Roseneath	Dumbarton
Rosskeen	Ross
Rothes	Elgin
Rothesay	Bute
Rothiemay	Banff
Rousay & Egilshay	Orkney
Row	Dumbarton
Roxburgh	Roxburgh
Rutherglen	Lanark
Ruthven	Forfar
Ruthwell	Dumfries
S	
St Andrews	Fife
St Andrews and Deerness	Orkney
St Andrews-Lhanbride	Elgin
St Boswells	Roxburgh
St Cuthberts and Canongate Combination	Edinburgh
St Cyrus	Kincardine
St Fergus	Banff
St Leonards	Fife
St Madoes	Perth
St Martins	Perth
St Monance	Fife
St Mungo	Dumfries
St Ninians	Stirling
St Quivox	Ayr
St Vigeans	Forfar
Saddell & Skipness	Argyll
Saline	Fife
Salton	Haddington
Sandsting	Shetland
Sandwick	Orkney
Sanquhar	Dumfries
Scone	Perth
Scoonie	Fife
Selkirk	Selkirk
Shapinshay	Orkney
Shotts	Lanark
Skene	Aberdeen
Skirling	Peebles
Slains	Aberdeen
Slamannan	Stirling
Sleat	Inverness
Smailholm	Roxburgh
Small Isles	Inverness
Snizort	Inverness
Sorbie	Wigtown
Sorn	Ayr
Southdean	Roxburgh
Southend	Argyll
Speymouth	Elgin
Spott	Haddington
Sprouston	Roxburgh
Stair	Ayr
Stennis	Orkney
Stenton	Haddington
Stevenston	Ayr
Stewarton	Ayr
Stirling	Stirling
Stitchel	Roxburgh

Parish.	County.
Stobo	Peebles
Stonehouse	Lanark
Stoneykirk	Wigtown
Stornoway	Ross
Stow	Edinburgh
Strachan	Kincardine
Strachur	Argyll
Stralachlan	Argyll
Straiton	Ayr
Stranraer	Wigtown
Strath	Inverness
Strathblane	Stirling
Strathdon	Aberdeen
Strathmiglo	Fife
Strichen	Aberdeen
Strickathrow	Forfar
Stromness	Orkney
Stronsay	Orkney
Swinton	Berwick
Symington	Ayr
Symington	Lanark
T	
Tain	Ross
Tannadice	Forfar
Tarbat	Ross
Tarbolton	Ayr
Tarland	Aberdeen
Tarves	Aberdeen
Tealing	Forfar
Temple	Edinburgh
Terregles	Kirkcudbright
Thurso	Caithness
Tibbermore	Perth
Tillicoultry	Clackmannan
Tingwall	Shetland
Tinwald	Dumfries
Tongland	Kirkcudbright
Tongue	Sutherland
Torosay	Argyll
Torphichen	Linlithgow
Torryburn	Fife
Torthorwald	Dumfries
Tough	Aberdeen
Towie	Aberdeen
Tranent	Haddington
Traquair	Peebles
Trinity-Gask	Perth
Troqueer	Kirkcudbright
Tulliallan	Perth
Tullynessle	Aberdeen
Tundergarth	Dumfries
Turriff	Aberdeen
Tweedsmuir	Peebles
Twynholm	Kirkcudbright
Tynron	Dumfries
Tyree	Argyll
Tyrie	Aberdeen
U	
Udny	Aberdeen
Uig	Ross
Uist, North	Inverness
Uist, South	Inverness
Unst	Shetland
Uphall	Linlithgow
Urquhart	Inverness
Urquhart	Ross
Urquhart	Elgin
Urr	Kirkcudbright
Urray	Ross
W	
Walls and Flotta	Orkney
Walls & Sandness	Shetland
Walston	Lanark
Wamphray	Dumfries
Wandell	Lanark
Watten	Caithness
Weem	Perth
Wemyss	Fife
Westerkirk	Dumfries
Westray & Papa-Westray	Orkney
Westruther	Berwick
Whitburn	Linlithgow
Whitekirk	Haddington
Whithorn	Wigtown
Whitsome	Berwick
Whittinghame	Haddington
Wick	Caithness
Wigtown	Wigtown
Wilton	Roxburgh
Wiston	Lanark
Y	
Yarrow	Selkirk
Yell	Shetland
Yester	Haddington
Yetholm	Roxburgh

APPENDIX

ABSTRACT of RETURNS of APPLICATIONS made to Sheriffs, under Stat. 8 and 9 Vict. who had been refused relief by Parochial Boards, and of other Proceedings

COUNTIES.		Reference to Notes.	I. Number of Applications to the Sheriff from 1st July 1875 to 30th June 1876.	II. Number of Cases in which an order has been made upon the Inspector to afford interim relief.	III. Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	IV. Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	V. Number of Cases in which the Application to the Sheriff has been refused on the merits, or in which Applicant has declined or neglected to proceed within proper time.
Aberdeen and Kincardine, -			66	8	2	...	...
Argyll	Inveraray, - -		...	...	...	...	...
	Campbeltown, -	A	...	...	...	...	...
	Tobermory, - -		...	...	...	...	...
	Fort-William, -		1	...	...	...	1
Ayr	Ayr, - - -	B	2	2	2	..	1
	Kilmarnock, - -		2	1	...	...	...
Banff, - - - -			5	2	1	...	...
Berwick, - - - -			1	1	1	...	...
Bute, - - - - -			...	...	...	...	...
Caithness, - - - -			7	2	1	...	1
Clackmannan, - - -			...	...	...	...	...
Dumbarton, - - -			13	7	5	...	...
Dumfries, - - - -		C	23	1	1	...	1
Edinburgh, - - - -		D	22	22	1	17	...
Elgin, - - - - -		E	14	4	4	1	3
Fife	Cupar, - -		1	1	...	...	...
	Dunfermline, - -	F	3	...	2	...	2
Forfar	Forfar, - -	G	1	1	1	...	5
	Dundee, - -		...	...	...	...	...
Haddington, - - -			5	..	...	...	...
Inverness	Inverness, -	H	4	4	4	2	1
	Skye, - -		2	2	2	...	2
	Lochaber, -		1	1	1	...	1
	Uist, - -		...	...	...	...	1

A. CAMPBELTOWN (ARGYLL).

That is, formal applications in writing. There were one or two verbal, which, after seeing the Inspector, were settled without further procedure.

B. AYR (AYR).

One case in which after answers lodged by Inspector, entrance given to Poorhouse.

C. DUMFRIES.

Col. XIII. By decree against Defenders.

D. EDINBURGH.

Col. 1. *Vide* previous returns as to numerous applications by paupers throughout the year in which no order made.

(B.)—No. 1.

c. 38, sec. 73, by Poor Persons alleging themselves to be proper objects of Parochial Relief, but n the Sheriff Courts, from 1st July 1875 to 30th June 1876.

VI. Number of Cases under considera-tion of the Sheriff, and not yet dis-posed of.	VII. Number of Cases in which Ap-peals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	VIII. Number of such Cases affirmed by Sheriff-Depute.	IX. Number of Cases altered or reversed by Sheriff-Depute.	X. Number of Cases undis-posed of by Sheriff-Depute.	XI. Number of Prosecutions under sec-tions 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XII. Number of Convictions under sec-tions 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XIII. Number of Ac-tions brought by Inspectors of the Poor for re-covery of Ali-ment paid to Paupers, against parties bound in law to support such Paupers, and how dis-posed of.	XIV. Number of Ac-tions of Relief brought by In-spectors of the Poor against In-spectors of other Parishes, of pay-ments to Pau-pers, or relating to disputed settlements of Paupers.
...	...	...	...	...	1	1	...	2
...	...	...	...	...	...	...	...	1
...	...	...	...	...	1	1	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	7	2	1	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1	...
1	...	...	...	...	2	1	1	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	...	...
...	...	...	...	...	2	2	2	...
1	...	...	...	...	6	5	...	...
...	...	...	...	...	...	...	3	...
...	...	...	...	...	3	1	6	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	3	3	1	...
...	...	...	...	...	7	6	...	...
...	...	...	...	...	...	...	...	...
1	...	...	...	...	...	...	1	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...

E. Elgin.

Col. XIII. There were three actions of this nature; in two of these the Inspector obtained decree, and the third the Defender settled without the necessity of taking judgment against him.

F. Fife (Dunfermline).

Col. XIII. Decree given against Defenders in five cases, in other Defender assoilzied.

G. Forfar (Forfar).

Col. XIII. Judgment for Defender.

H. Inverness (Inverness).

Col. XIII. Decree for £2, 10s. given.

COUNTIES.	Reference to Notes.	I. Number of Applications to the Sheriff from 1st July 1875 to 30th June 1876.	II. Number of Cases in which an order has been made upon the Inspector to afford interim relief.	III. Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	IV. Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	V. Number of Cases in which the Application to the Sheriff has been refused on the merits, or in which Applicant has declined or neglected to proceed within proper time.
Kinross,		...	...	...	...	...
Kirkcudbright,		10	2	...	...	...
Lanark — Glasgow,	I	105	105	...	...	...
Lanark — Hamilton,	K	...	...	...	...	...
Lanark — Lanark,		2	1	1	...	2
Lanark — Airdrie,	L	23	...	...	...	...
Linlithgow,		6	5	4	...	6
Nairn,		...	...	...	...	...
Orkney and Shetland — Kirkwall,	M	3	3	3	2	...
Orkney and Shetland — Lerwick,	N	9	7	5	7	2
Peebles,		...	...	...	...	...
Perth — Perth,	O	1	1	...	...	...
Perth — Dunblane,		...	...	...	...	...
Renfrew — Greenock,	P	13	2	2	...	2
Renfrew — Paisley,		12	4	...	...	...
Ross — Tain and Cromarty,	Q	2	2	1	...	1
Ross — Dingwall,		3	...	...	1	2
Ross — Lewis,		2	1	1	...	1
Roxburgh,		2	2	2	...	...
Selkirk,		...	...	...	...	...
Stirling — Stirling,		4	3	3	3	1
Stirling — Falkirk,	R	1	1	1	...	...
Sutherland,		...	...	...	...	1
Wigtown,		...	...	...	...	...
Total,		371	178	51	33	37

I. Lanark (Glasgow).

Col. I. There were numerous other verbal applications on which no formal order was pronounced, and no note of them was consequently kept.
Col. XIII. Both in Small Debt Court—Decree granted in both cases for sum sued for.
Col. XIV. Both in ordinary Court.

K. Lanark (Hamilton).

Col. XIII. Decree in favour of Pursuer in both cases.

L. Lanark (Airdrie).

Col. XIII. Not yet disposed of.

M. Orkney and Shetland (Kirkwall).

Col III. In one case Inspector of Poor lodged an answer consenting to the pauper being admitted to Roll and no order therefore necessary.

VI. Number of Cases under consideration of the Sheriff, and not yet disposed of.	VII. Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	VIII. Number of such Cases affirmed by Sheriff-Depute.	IX. Number of Cases altered or reversed by Sheriff-Depute.	X. Number of Cases undisposed of by Sheriff-Depute.	XI. Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XII. Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	XIII. Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	XIV. Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	...	1
...	...	...	...	...	42	20	2	2
...	...	...	...	...	4	1	2	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	3	1	1	...
...	...	...	...	...	2	1	3	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	...	1	1
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	2	...
...	1	1	...	...	...	...	...	...
...	...	...	...	...	...	...	1	...
...	...	...	...	...	...	...	2	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...
...	...	...	...	4	2	1	...	...
...	...	...	...	...	1	...	1	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	2	...	...
3	1	1	...	4	91	50	31	13

N. Orkney and Shetland (Lerwick).

I have as usual to mention that sixteen persons in addition to the above have had interviews with me during the past year, either complaining of inadequate relief, or claiming relief, whose cases did not come into Court.

O. Perth (Perth).

Col. XIII. Decerned.
There were fewer cases of verbal applications for relief last year than in former years, perhaps not more than twenty.

P. Renfrew (Greenock).

Col. XIII. Disposed of by decree against the parties called as Defenders.

Q. Ross (Tain and Cromarty).

Col. XIII. Decree given.

R. Stirling (Falkirk).

Col. XIII. Decree given for £8, 2s. 10d.

APPENDIX (B.)—No. 2.

Record of Applications complaining of Inadequate Relief, from 1st July 1875 to 30th June 1876.

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
1	July 3	Mitchell Carr	Stonehouse	July 8	Continued	
				July 15	Medical certificate	
				July 22	Refused—(poorhouse)	July 23
2	July 3	Widow Jane Ainslie Cummings	Edinburgh	July 8	Refused—(poorhouse)	July 9
3	July 5	Widow Johns	Kilsyth	July 8	Refused—(poorhouse)	July 9
4	July 6	John Innes	Inveravon	July 8	Refused—(poorhouse)	July 9
5	July 8	Widow Kate Sutherland	Tain	July 15	Refused	July 16
6	July 12	Donald Sutherland	Kilmuir-Easter	July 15	Continued	
				July 22	Refused—(poorhouse)	July 23
7	July 14	Hugh M'Shane	Eastwood	July 15	Refused—(poorhouse)	July 16
8	July 12 To Inspector July 13, received July 15.	Gavin Hepburn	Perth	July 22	Refused—(poorhouse)	July 23
9	July 2 To Inspector July 3, received July 21.	Widow Elizabeth Tavel or Johnston	Unst	July 22	Refused	July 23
10	July 15 *Eo die* to Inspector, received July 19.	John M'Govern	New Cumnock	July 22	Refused—(poorhouse)	July 23
11	July 22	Widow Eliz. Matheson M'Tavish	Kilmorack	July 22	Refused	July 23
12	July 20	Widow Fraser	Kirkmichael (Banff)	July 22	Continued	
				July 29	Refused—(poorhouse)	July 30
13	July 23	James Kennedy	Mochrum	July 29	Refused—(poorhouse)	July 30
14	July 24	Widow Agnes Burgess Gallacher	Cardross	July 29	Refused—(poorhouse)	July 30

15	July 26	James Macfarlane	Dundee	July 29	Refused—(poorhouse)	July 30
16	July 27 *Eo die* to Inspector, received July 29.	Widow Mary Douglas or Holmes	Hamilton	July 29	Refused	July 30
17	July 29	Catherine and Ann Robertson	Nairn	July 29	Continued	
				Aug. 4	Ground of complaint removed	Aug. 5
18	July 29 *Eo die* to Inspector, received July 31.	Isabella Duffy or Johnstone	Lasswade	Aug. 4	Refused	Aug. 5
19	July 29	Widow Jane Douglas	Yetholm	Aug. 4	Refused	Aug. 5
20	Aug. 4	Brian Lannard	Largs	Aug. 12	Refused—(poorhouse)	Aug. 13
21	July 31 To Inspector Aug 3, received Aug. 5.	Widow Janet Paton	Dunse	Aug. 12	Refused—not in receipt of parochial relief	Aug. 13
22	Aug. 6	James Donaldson	Kincardine (Perth)	Aug. 12	Refused—(poorhouse)	Aug. 13
23	Aug. 7	Widow Barbara Taylor	Peterhead	Aug. 12	Refused	Aug. 13
24	Aug. 4 To Inspector Aug. 5, received Aug. 11.	Widow Mary J. Stewart	Kilarrow	Aug. 12	Continued	
				Aug. 19	Remitted for reconsideration	
				Sept. 23	Refused—not in receipt of parochial relief	Sept. 24
25	Aug. 11	Widow Agnes Abernethy or Balneaves	Dunnottar	Aug. 12	Remitted for reconsideration	
				Sept. 2	Continued	
				Sept. 10	Continued for medical certificate	
				Sept. 23	Refused—(poorhouse)	Sept. 24
26	Aug. 12	Allan M'Phee	Ratho	Aug. 19	Not in receipt of parochial relief	Aug. 20
27	Aug. 12	Widow Eliza Fruisch	South Leith	Aug 19	Refused—(poorhouse)	Aug. 20
28	Aug. 12 *Eo die* to Inspector, received Aug 14.	Thomas Ross	Riccarton	Aug. 19	Refused—(poorhouse)	Aug. 20
29	Aug. 14	Edward M'Cann	Edinburgh	Aug. 19	Refused—(poorhouse)	Aug. 20
30	Aug. 16	William Keith	Newhills	Aug. 19	Refused—(poorhouse)	Aug. 20
31	Aug. 16	Agnes Irvine	Delting	Aug. 19	Continued for medical certificate	
				Sept. 10	Refused	Sept. 11
32	Aug. 17	Widow Janet M'Garrel	Rathven	Aug. 19	Remitted for observations of the Inspector of Barony	
				Sept. 2	Refused	Sept. 3

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
33	Aug. 18	Allan Gillon - - - -	South Leith - -	Aug. 19	Refused—(poorhouse) - -	Aug. 20
34	Aug. 19	Widow Helen Devlin - - -	Barony - - -	Aug. 19	Remitted for reconsideration	
				Sept. 2	Ground of complaint removed -	Sept. 3
35	Aug. 24 *Eo die* to Inspector, received Aug. 26	Widow Jane Mackie or Chalmers -	Auchterderran -	Aug. 26	Refused - - - -	Aug. 27
36	Aug. 19 *Eo die* to Inspector received Aug. 21.	John Donaldson - - - -	Old Monkland -	Aug. 26	Refused—(poorhouse) - -	Aug. 27
37	Aug. 23	Mrs Erskine or Kelly - - -	Girvan - - -	Aug. 26	Refused—(poorhouse) - -	Aug. 27
38	Aug. 23	Widow Marion M'Donald - -	Greenock - -	Aug. 26	Refused—(poorhouse) - -	Aug. 27
39	Aug. 16 *Eo die* to Inspector, received Aug. 25	Ann M'Lachlan - - -	Torosay - -	Aug. 26	Refused—(poorhouse) - -	Aug. 27
40	Aug. 27	Michael M'Dermott - - -	Edinburgh - -	Sept. 2	Refused—(poorhouse) - -	Sept. 3
41	Aug. 30	Widow Mary Wood or Cuthill - -	Inverkeillor - -	Sept. 2	Remitted for observations of par. board	
				Sept. 23	Refused - - - -	Sept. 24
42	Aug. 30	Archibald M'Neill - - -	Edinburgh - -	Sept. 2	Refused—(poorhouse) - -	Sept. 3
43	Aug. 23 *Eo die* to Inspector, received Sept. 6.	Christian Campbell or Macpherson -	Kenmore - -	Sept. 10	Refused - - - -	Sept. 11
44	Sept. 1 *Eo die* to Inspector, received Sept 8.	Widow Catherine Macdonald - -	Torosay - -	Sept. 10	Refused—(poorhouse) - -	Sept. 11
45	Sept. 9 *Eo die* to Inspector, received Sept 11.	Widow Margaret Nelson - -	Edinburgh - -	Sept. 23	Refused—(poorhouse) - -	Sept. 24

46	Sept. 14 To Inspector Sept. 15, received Sept. 17.	Christian Low - - - -	St Cuthberts and Can. Combination -	Sept. 23	Refused—(poorhouse) - -	Sept. 24
47	Sept. 18	Edward M'Guire - - -	Beath - - -	Sept. 23 Oct. 1	Remitted for observations of par. board Refused - - - -	 Oct. 2
48	Sept. 20	Widow Bridget Smith or M'Vey - -	Tranent - -	Sept. 23	Refused—(poorhouse) - -	Sept. 24
49	Sept. 20	Widow Barbara Cumming or Livingstone	Tranent - -	Sept. 23	Refused—(poorhouse) - -	Sept. 4
50	Sept. 20	Widow Isabella Baird or Reid - -	Tranent - -	Sept. 23	Refused—(poorhouse) - -	Sept. 24
51	Sept. 18 *Eo die* to Inspector, received Sept. 23.	Jane M'Leod - - - -	Tongue - -	Sept. 23	Refused—not in receipt of parochial relief	Sept. 24
52	Sept. 24	William Morrison - - -	Alva - - -	Oct. 1	Refused—(poorhouse) - -	Oct. 2
53	Sept. 24	Widow Helen Wilson or Torrance -	St Cuthberts and Can. Combination -	Oct. 1	Refused - - - -	Oct. 2
54	Sept. 23 *Eo die* to Inspector, received Sept 27.	Widow Thomas M'Lean - -	Killearnan - -	Oct. 1	Refused - - - -	Oct. 2
55	Sept. 28	Widow Helen Murray Caddens - -	Auchinleck - -	Oct. 1	Refused—(poorhouse) - -	Oct. 2
56	Sept. 29	Bernard Quin - - - -	Tranent - -	Oct. 1 Oct. 14 Nov. 4	Continued Remitted for observations of par. board Ground of complaint removed -	 Nov. 5
57	Sept. 23 *Eo die* to Inspector, received Sept. 29.	Widow John Mackenzie - -	Portree - - -	Oct. 1 Oct. 21	Continued Refused - - - -	 Oct. 22
58	Sept. 30	Mrs Calwell - - - -	Rutherglen - -	Oct. 1	Refused—not in receipt of parochial relief	Oct. 2
59	Aug. 31 *Eo die* to Inspector, received Oct. 1.	Widow Margaret Martin - -	Strath - - -	Oct. 1	Refused—(poorhouse) - -	Oct. 2
60	Sept. 23 To Inspector Sept. 24 received Oct. 7.	Widow Mary Macintyre - -	Barony - -	Oct. 8 Oct. 21 Oct. 27	Continued Remitted for reconsideration Ground of complaint removed -	 Oct. 29

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
61	Oct. 4 *Eo die* to Inspector, received Oct. 7.	Widow Agnes Maxwell or Haining -	Kirkpat.-Irongray -	Oct. 8	Refused - - - -	Oct. 9
62	Oct. 8	Robert Black - - - -	New Monkland -	Oct. 8	Refused—(poorhouse) - -	Oct. 9
63	Oct. 11	Widow Mary Webster or Leslie - -	King-Edward -	Oct. 14	Refused—(poorhouse) - -	Oct. 15
64	Oct. 11	John Riach - - - -	Kirkmichael (Banff)	Oct. 14	Refused—(poorhouse) - -	Oct. 15
65	Oct. 13	James Faulds for Granddaughter -	Urr - - -	Oct. 14	Refused—(poorhouse) - -	Oct. 15
66	Oct. 13	Margaret O'Hara - - -	Galashiels - -	Oct. 14	Refused—(poorhouse) - -	Oct. 15
67	Oct. 14	Widow Jessie M'Knight - -	Ardrossan - -	Oct. 14	Continued	
				Nov. 25	Refused—(poorhouse) - -	Nov. 26
68	Oct. 14 *Eo die* to Inspector, received Oct. 21.	Widow Matilda Waugh Kerr - -	Peebles - -	Oct. 27	Refused—(poorhouse) - -	Oct. 29
69	Oct. 23	Murdoch Gillies - - - -	Dundee - - -	Nov. 4	Ground of complaint removed -	Nov. 5
70	Oct. 21 *Eo die* to Inspector, received Oct. 22.	John Gayner - - - -	Edinburgh - -	Nov. 4	Refused—(poorhouse) - -	Nov. 5
71	Oct. 21 *Eo die* to Inspector, received Oct. 29.	Widow Catherine Green or Sutherland -	Mid and South Yell	Nov. 4	Continued	
				Nov. 11	Continued	
				Nov. 25	Continued	
				Dec. 16	Ground of complaint removed -	Dec. 17
72	Oct. 30	William Boyd - - - -	Airth - - -	Nov. 4	Refused - - - -	Nov. 5
73	Oct. 29 *Eo die* to Inspector, received Nov. 4.	Peter Murray - - - -	Latheron - -	Nov. 4	Refused—(poorhouse) - -	Nov. 5
74	Nov. 3	Widow Elizabeth Bain or Fraser -	Snizort - - -	Nov. 4	Refused - - - -	Nov. 5
75	Nov. 4	Mrs Mary Rae or Watson - -	Gamrie - -	Nov. 4	Refused - - - -	Nov. 5
76	Nov. 5 *Eo die* to Inspector, received Nov. 9.	Widow Bridget Mulligan or Dougan -	Glasgow - -	Nov. 11	Refused—(poorhouse) - -	Nov. 12

77	Nov. 5	James Donaldson - - -	Kincardine (Perth)	Nov. 11	Remitted for reconsideration	
				Dec. 2	Continued for decision of parochial board	
				Dec. 8	Ground of complaint removed -	Dec. 9
78	Nov. 4 *Eo die* to Inspector, received Nov. 5.	Mrs Janet Allan or Pendreigh - -	Inveresk - -	Nov. 11	Refused—(poorhouse) - -	Nov. 12
79	Nov. 9	Widow Jane M'Lachlan - -	Kirkmabreck - -	Nov. 11	Refused—(poorhouse) - -	Nov. 12
80	Nov. 9	Alexander Sandiford - - -	St Cuthberts - -	Nov. 11	Not in receipt of parochial relief -	Nov. 12
81	Nov. 10	Helen Rae - - - -	Hoddam - -	Nov. 11	Refused—(poorhouse) - -	Nov. 12
82	Nov. 10 *Eo die* to Inspector, received Nov. 12.	Widow Agnes Conlin or Manley -	Auchinleck - -	Nov. 18	Refused—(poorhouse) - -	Nov. 19
83	Nov. 12	Janet Mathison - - - -	North Uist - -	Nov. 18	Continued	
				Dec. 16	Remitted for reconsideration	
				1876.		1876.
				Jan. 13 1875.	Ground of complaint removed -	Jan. 14 1875.
84	Nov. 17	George M'Kandy - - -	Aberlour - -	Nov. 18	Refused - - - -	Nov. 19
85	Nov. 17	James Bell - - - -	Girvan - - -	Nov. 18	Refused—(poorhouse) - -	Nov. 19
86	Nov. 17	Jeremiah Eunson - - -	Kirkwall - -	Nov. 18	Continued	
				Dec. 2	Remitted for reconsideration	
				Dec. 16	Ground of complaint removed -	Dec. 17
87	Nov. 18	Murdoch Gillies - - -	Dundee - - -	Nov. 18	Remitted for reconsideration	
				Dec. 2	Refused—(poorhouse) - -	Dec. 3
88	Nov. 18 *Eo die* to Inspector, received Dec. 1.	Agnes Irvine - - - -	Delting - -	Dec. 2	Refused - - - -	Dec. 3
89	Nov. 18	Alexander Petrie - - -	Elgin - - -	Nov. 25	Refused—(poorhouse) - -	Nov. 26
90	Nov. 22	Peter Mullen - - - -	New Monkland -	Nov. 25	Refused—(poorhouse) - -	Nov. 26
91	Nov. 23 *Eo die* to Inspector, received Dec. 18.	Margaret Martin - - -	Strath - - -	Dec. 23	Refused—(poorhouse) - -	Dec. 24
92	Nov. 25	Alexander Cook - - - -	Kinross - - -	Nov. 25	Not in receipt of parochial relief -	Nov. 26

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1875.			1875.		1875.
93	Nov. 26 *Eo die* to Inspector, received Dec. 3.	Hugh Macpherson - - -	Ardnamurchan -	Dec. 8	Refused—(poorhouse) - -	Dec. 9
94	Nov. 26 *Eo die* to Inspector, received Dec. 1.	Widow Jessie Sutherland - -	Thurso - - -	Dec. 2	Refused—(poorhouse) - -	Dec. 3
95	Nov. 29	Margaret M'Lure - - -	Maybole - -	Dec. 2	Refused—(poorhouse) - -	Dec. 3
96	Nov. 29 To Inspector Nov. 30, received Dec. 2	Widow Christina Hutchins or Blacklaws	Colinton - -	Dec. 8	Not in receipt of parochial relief -	Dec. 9
97	Nov. 30	Widow Eliza Lamb or Craig - -	Glasgow - -	Dec. 2	Refused - - - -	Dec. 3
98	Dec. 1	Sarah Hunter Tosh - - -	New Monkland -	Dec. 2	Refused—(poorhouse) - -	Dec. 3
99	Dec. 2	Widow Eliza Macdonald or Finlayson -	Old Monkland -	Dec. 2	Refused—(poorhouse) - -	Dec. 3
100	Dec. 3	Margaret Cavanna - - -	Bathgate - -	Dec. 8	Refused—(poorhouse) - -	Dec. 9
101	Dec. 4 *Eo die* to Inspector, received Dec. 7.	William Innes - - - -	St Cuthberts - -	Dec. 8	Refused—(poorhouse) - -	Dec. 9
102	Dec. 4 To Inspector Dec. 6, received Dec. 23.	Henry Maclean - - -	North Uist - -	Dec. 23	Remitted for observations of Inspector of Harris	
				1876. Jan. 13	Refused - - - -	1876. Jan. 14
103	Dec. 4 To Inspector Dec. 6, received Dec. 23.	John Maclean - - - -	North Uist - -	Dec. 23	Remitted for observations of Inspector of Harris	
				1876. Jan. 13	Refused - - - -	Jan. 14
				1875.		1875.
104	Dec. 7	Margaret Smith Simpson - -	Barony - -	Dec. 8	Continued	
				Dec. 16	Refused—(poorhouse) - -	Dec. 17

105	Dec. 8	Widow Elizabeth Mackie or Ritchie -	Kilmarnock - -	Dec. 8	Refused—(poorhouse) - -	Dec. 9
106	Dec. 8	Robert Blair - - - -	Dirleton - -	Dec. 8	Refused—(poorhouse) - -	Dec. 9
107	Dec. 11	Janet Wells or Hatton - - -	St Cuthberts - -	Dec. 16	Refused—(poorhouse) - -	Dec. 17
108	Dec. 11	Helen Thomson M'Kie - - -	Kirkcudbright -	Dec. 16	Refused—(poorhouse) - -	Dec. 17
109	Dec. 13	George Harper - - - -	Inverkeithny - -	Dec. 16 1876.	Remitted for observations of par. board	
				Jan. 6	Remitted for reconsideration	1876.
				Feb. 9 1875.	Ground of complaint removed -	Feb. 11 1875.
110	Dec. 14	Dennis M'Ghee - - - -	Bathgate - -	Dec. 16	Refused—(poorhouse) - -	Dec. 17
111	Dec. 14 *Eo die* to Inspector, received Dec. 18.	Finlay Keir - - - -	Port of Monteith -	Dec. 23	Refused—(poorhouse) - -	Dec. 24
112	Dec. 18 *Eo die* to Inspector, received Dec. 20.	Widow Margaret Mearns - -	Edinburgh - -	Dec. 23	Refused—(poorhouse) - -	Dec. 24
113	Dec. 19	Barbara M'Kay - - - -	Reay - - -	Dec. 23 1876.	Continued	1876.
				Jan. 6 1875.	Refused—(poorhouse) - -	Jan. 7 1875.
114	Dec. 20	Widow Catherine Rankine or Gillies -	Kilmartin - -	Dec. 23	Refused—(poorhouse) - -	Dec. 24
115	Dec. 17	Peter Begg - - - -	Old Machar - -	Dec. 23	Refused - - - -	Dec. 24
116	Dec. 22	Alexander Laird - - -	Denny - - -	Dec. 23	Refused—(poorhouse) - -	Dec. 24
117	Dec. 23	Widow Peacock - - -	Portpatrick - -	Dec. 30	Refused—(poorhouse) - -	Dec. 31
118	Dec. 23	Andrew Munro - - - -	Farr - - -	Dec. 30	Refused - - - -	Dec. 31
119	Dec. 23	Anthony Joss - - - -	Keithhall - -	Dec. 30	Refused - - - -	Dec. 31
120	Dec. 28	Amelia Stewart or Hyslop - -	Girthon - -	Dec. 30 1876	Remitted for observations of par. board	1876.
				Jan. 6 1875.	Refused—(poorhouse) - -	Jan. 7 1875.
121	Dec. 30	John Pattison - - -	Abbey - - -	Dec. 30	Refused—(poorhouse) - -	Dec. 31

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1876.			1876.		1876.
122	Jan. 6	Margaret M'Gowan	Balmaghie	Jan. 6	Refused—(poorhouse)	Jan. 7
123	Jan. 7	Thomas Allan	Kirkintilloch	Jan. 13	Refused—(poorhouse)	Jan. 14
124	Jan. 8	John Mitchell	Alloa	Jan. 13	Refused—(poorhouse)	Jan. 14
125	Jan. 8	Elizabeth Hutchison	Redgorton	Jan. 13	Refused—(poorhouse)	Jan. 14
126	Jan. 11 *Eo die* to Inspector, received Jan. 13.	Duncan Thomson	Dunoon	Jan. 13 Feb. 2	Continued for decision of parochial board Ground of complaint removed	Feb. 3
127	Jan. 13	William Bruce	Unst	Jan. 25	Ground of complaint removed	Jan. 27
128	Jan. 14	Margaret Mackie	Dunnottar	Jan. 25	Refused—(poorhouse)	Jan. 27
129	Jan. 14	Rose Ann Donnachie or M'Cue	Cambusnethan	Jan. 25	Refused—(poorhouse)	Jan. 27
130	Jan. 15	Widow Ann Scott or Sutherland	Stromness	Jan. 25	Refused	Jan. 26
131	Jan. 17 *Eo die* to Inspector, received Jan. 22.	Janet Oman	Latheron	Jan. 25	Refused	Jan. 26
132	Jan. 17	John Ritchie	Abernethy (Inverness)	Jan. 25	Refused—(poorhouse)	Jan. 27
133	Jan. 17	Widow Janet Duncan	Cromdale	Jan. 25	Refused—(poorhouse)	Jan. 27
134	Jan. 17	Widow Mary Crawford or Main	Govan Combination	Jan. 25	Refused—(poorhouse)	Jan. 26
135	Jan. 19	Marion Brown	Carnwath	Jan. 25	Refused	Jan. 26
136	Jan. 20 To Inspector Jan. 21, received Jan. 24.	Dennis M'Ghee	Bathgate	Jan. 25	Refused—(poorhouse)	Jan. 26
137	Jan. 21 *Eo die* to Inspector, received Jan. 28.	Widow Macdonald or Henderson	Reay	Feb. 2	Refused—(poorhouse)	Feb. 3
138	Jan. 20	Albert Fraser	Inverness	Jan. 25	Refused—(poorhouse)	Jan. 27
139	Jan. 24	Widow Daniel or Cameron	Edinburgh	Jan. 25	Refused—(poorhouse)	Jan. 26
140	Jan. 25	William Martin	St Cuthberts	Jan. 25	Refused—(poorhouse)	Jan. 26
141	Jan. 28	Widow Elizabeth Donaldson or Chalmers	Denny	Feb. 2	Refused—(poorhouse)	Feb. 3

142	Jan. 28	Widow Rachel Burt or Wilson	Ayr	Feb. 2	Refused—(poorhouse)	Feb. 3
143	Jan. 29	Widow Jane Ward	Tundergarth	Feb. 2	Refused	Feb. 3
144	Jan. 29 *Eo die* to Inspector, received Feb 23.	Widow Elizabeth Tarl Johnston	Unst	Feb. 24	Remitted for reconsideration with reference to medical certificate	
				Mar. 23	Refused, in respect that applicant's imbecile child appears to have been removed to Unst, with the sanction of the General Board of Lunacy, and is now under the supervision of that board	Mar. 24
145	Jan. 31 *Eo die* to Inspector, received Feb. 4.	Widow James M'Kay	Reay	Feb. 9	Remitted for observations of par. board	
				Mar. 3	Ground of complaint removed	Mar. 4
146	Feb. 1	Janet Fraser	Inverness	Feb. 2	Remitted for observations of par. board, and medical certificate as to son	
				Feb. 17	Refused	Feb. 18
147	Feb. 2	Agnes Hagan	Arbroath	Feb. 9	Refused—(poorhouse)	Feb. 11
148	Feb. 2	William Rust	Kintore	Feb. 9	Refused	Feb. 11
149	Feb. 3	Edward M'Cann	Edinburgh	Feb. 9	Refused—(poorhouse)	Feb. 11
150	Feb. 5 To Inspector Feb. 7, received Feb. 9.	Widow Ann Harrison or James	Glasgow	Feb. 9	Refused—(poorhouse)	Feb. 11
151	Feb. 8	Widow Salmond or Donaldson	Auchterarder	Feb. 9	Refused	Feb. 11
152	Feb. 11	John Connell	Loudoun	Feb. 17	Remitted for observations of par. board	
				Mar. 3	Ground of complaint removed	Mar. 3
153	Feb. 12	Widow Mary B. Risk	Paisley	Feb. 17	Refused—(poorhouse)	Feb. 18
154	Feb. 12	Widow M. M'Donald or M'Lellan	Boleskine	Feb. 17	Refused	Feb. 18
155	Feb. 12	Roderick, Bella, and Donald M'Kenzie	Lochs	Feb. 17	Ground of complaint removed	Feb. 18
156	Feb. 14	Widow Alexander Clyne	Wick	Feb. 17	Refused—(poorhouse)	Feb. 18
157	Feb. 14	Hector M'Kinnon	Coll	Feb. 17	Refused	Feb. 19
158	Feb. 14	Donald M'Donald	Coll	Feb. 17	Refused	Feb. 19
159	Feb. 14	Lachlan Macdonald	Coll	Feb. 17	Refused	Feb. 19
160	Feb. 14	Charles Macdonald	Coll	Feb. 17	Refused	Feb. 19
161	Feb. 16 To Inspector Feb. 17, received Feb. 18.	Widow Margaret Hendry Donaldson	South Leith	Feb. 24	Refused—(poorhouse)	Feb. 25

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	1876.			1876.		1876.
162	Feb. 17	Colin M'Rae	Kilmorack	Feb. 21	Continued for decision of parochial board	
				Apr. 13	Medical certificate	
				Apr. 20	Refused	Apr. 21
163	Feb. 18	Jane Macintosh	Auldearn	Feb. 24	Continued for medical certificate	
				Mar. 3	Refused	Mar. 3
164	Feb. 18	Mrs Elizabeth Aitken or M'Dade	Greenock	Feb. 24	Refused—informal; the application should be made in name of her husband	Feb. 25
165	Feb. 18	Widow Mary M'Kenzie	Gairloch	Feb. 24	Remitted for observations of par. board	
				Mar. 9	Ground of complaint removed	Mar. 10
166	Feb. 22 *Eo die* to Inspector, received Feb. 24.	Widow Jane Webster or M'Gregor	Row	Mar. 3	Remitted for observations of par. board	
				Mar. 9	Continued	
				Mar. 23	Continued	
				Apr. 6	Refused—(poorhouse)	Apr. 7
167	Feb. 25	Mary Macintosh	Dores	Mar. 3	Refused—par. board to repair her house	Mar. 3
168	Feb. 25	Widow Mary Grant or Thomson	Arbroath	Mar. 3	Refused—(poorhouse)	Mar. 3
169	Feb. 28 *Eo die* to Inspector, received Mar. 3.	Duncan M'Naughton	Ardnamurchan	Mar. 9	Refused—(poorhouse)	Mar. 10
170	Mar. 2	Widow Flora Macdonald	Coll	Mar. 3	Refused—(poorhouse)	Mar. 3
171	Mar. 1 To Inspector Mar. 2, received Mar. 4.	Annie Nelson	Kirkintilloch	Mar. 9	Refused—(poorhouse)	Mar. 10
172	Mar. 2	Donald M'Lean	Kiltarlity	Mar. 9	Refused	Mar. 10
173	Mar. 3	Robert M'Kay	Glasgow	Mar. 9	Refused—(poorhouse)	Mar. 10
174	Mar. 4	Widow Isabella Bell or Byres	Dornock	Mar. 9	Refused—(poorhouse)	Mar. 10
175	Mar. 6	Malcolm Fyfe	Skene	Mar. 9	Refused—(poorhouse)	Mar. 10
176	Mar. 7	Donald Ferguson	Inverness	Mar. 9	Continued	
				Mar. 16	Refused—(poorhouse)	Mar. 17
177	Mar. 7	Dugald Macqueen	Cromdale	Mar. 9	Refused—(poorhouse)	Mar. 10

178	Mar. 8 To Inspector Mar. 9, received Mar. 11.	Widow Macnamara - - -	Edinburgh - -	Mar. 16	Refused—(poorhouse) - -	Mar. 17
179	Mar. 9	James M'Ewan - - - -	Glasgow - -	Mar. 16	Refused - - - -	Mar. 17
180	Mar. 10 To Inspector Mar. 13, received Mar. 22.	Widow Margaret Geddes - -	Carmunnock - -	Mar. 23	Continued	
				Apr. 6	Remitted for observations of par. board	
				Apr. 20	Ground of complaint removed -	Apr. 21
181	Mar. 11	Widow Fallely or Riley - -	Cambusnethan -	Mar. 16	Refused—(poorhouse) - -	Mar. 17
182	Mar. 16 *Eo die* to Inspector, received Mar. 20.	Widow Ellen Young - - -	Dingwall - -	Mar. 23	Continued for medical certificate	
				Mar. 30	Refused—(poorhouse) - -	Mar. 31
183	Mar. 20 *Eo die* to Inspector, received Mar. 24.	Mrs Agnes Laing or Marshall - -	Govan - - -	Mar. 30	Continued for observations of Inspector of St Cuthberts	
				Apr. 6	Refused—(poorhouse) - -	Apr. 7
184	Mar. 17	Alexander Taylor - - -	Gamrie - -	Mar. 23	Refused - - - -	Mar. 24
185	Mar. 23	Widow Elizabeth Wood - -	Linlithgow - -	Mar. 30	Refused—not in receipt of parochial relief	Mar. 31
186	Mar. 23 To Inspector Mar. 25, received Apr. 1.	Henry Logie - - - -	Kilsyth - -	Apr. 6	Refused—(poorhouse) - -	Apr. 7
187	Mar. 25 To Inspector Mar. 29, received Apr. 3.	James Gillies - - - -	Rothes - - -	Apr. 6	Refused—(poorhouse) - -	Apr. 7
188	Mar. 24 To Inspector Mar. 25, received Mar. 28.	James Young - - - -	Lasswade - -	Mar. 30	Refused—not in receipt of parochial relief	Mar. 31
189	Mar. 24 To Inspector Mar. 25, received Mar. 30.	John Macmillan - - - -	Kilbride (Arran) -	Apr. 13	Refused—(poorhouse) - -	Apr. 15

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	1876.			1876.		1876.
190	Mar. 23	James Newlands - - -	Botriphny - -	Mar. 30	Continued for medical certificate	
				Apr. 6	Remitted for reconsideration with reference to medical certificate	
				Apr. 20	Ground of complaint removed -	Apr. 21
191	Mar. 24 To Inspector Mar. 27, received Mar. 31.	Widow Elizabeth M'Fadyen - -	Campsie - -	Apr. 6	Refused—(poorhouse) - -	Apr. 7
192	Mar. 27 *Eo die* to Inspector, received Mar. 29.	Betsy Murray or Dewar - -	Markinch - -	Mar. 30	Refused—(poorhouse) - -	Mar. 31
193	Mar. 28	Isabella Finney or Lindsay - -	New Monkland -	Mar. 30	Refused—(poorhouse) - -	Mar. 31
194	Mar. 29	Widow Elspet Gunn or Forbes - -	Mortlach - -	Mar. 30	Refused—(poorhouse) - -	Mar. 31
195	Mar. 30	Widow Jane Loudon - - -	New Monkland -	Mar. 30	Refused—(poorhouse) - -	Mar. 31
196	Mar. 30 *Eo die* to Inspector, received Apr. 3.	Widow Isabella Henderson or Anderson -	St Cuthberts -	Apr. 6	Refused—(poorhouse) - -	Apr. 7
197	Apr. 3 *Eo die* to Inspector, received Apr. 6.	Thomas Laird - - - -	Kirriemuir - -	Apr. 13	Refused—(poorhouse) - -	Apr. 15
198	Apr. 3	Donald M'Eachern - - -	Kilfinichen - -	Apr. 6	Refused - - - -	Apr. 7
199	Apr. 4 *Eo die* to Inspector, received Apr. 10.	Widow Hughina Nilson - -	Tongue - -	Apr. 13	Refused—(poorhouse) - -	Apr. 15
200	Apr. 4	Elizabeth Turnbull or Rooney -	Bonhill - - -	Apr. 6	Continued	
				Apr. 13	Refused—(poorhouse) - -	Apr. 15
201	Apr. 5 *Eo die* to Inspector, received Apr. 7,	Widow Hogg - - - -	Slamannan - -	Apr. 13	Refused—(poorhouse) - -	Apr. 15

202	Apr. 5 *Eo die* to Inspector, received Apr. 7.	Alexander Hogg	Slamannan	Apr. 13	Refused—(poorhouse)		Apr. 15
203	Apr. 8	William Calder	Rathven	Apr. 13	Refused		Apr. 15
204	Apr. 15	Widow Mary Rafferty	Kirkmabreck	Apr. 20	Refused—(poorhouse)		Apr. 21
205	Apr. 17	Ann Mutch	Strichen	Apr. 20	Not in receipt of parochial relief		Apr. 21
206	Apr. 17	Donald Bruce	Wick	Apr. 20	Refused		Apr. 21
207	Apr. 15	Alexander Munro	Deskford	Apr. 20	Refused		Apr. 21
208	Apr. 17 To Inspector Apr. 18, received Apr. 19.	John M'Kay	Edinburgh	Apr. 20	Refused—(poorhouse)		Apr. 21
209	Apr. 18	Abraham Fraser	Barony	Apr. 20 May 5	Continued Refused—(poorhouse)		May 5
210	Apr. 18	John Provan	St Ninians	Apr. 20	Refused		Apr. 21
211	Apr. 19 *Eo die* to Inspector, received Apr. 24.	Alexander M'Nab	Ardchattan	May 5	Refused		May 5
212	Apr. 24	Widow Christina Wallace	Stirling	May 5	Refused		May 5
213	Apr. 25 *Eo die* to Inspector, received May 17.	Margaret M'Ewan	Muthill	May 25	Ground of complaint removed		May 26
214	Apr. 26 *Eo die* to Inspector, received Apr. 28.	Widow Sarah Campbell or Dunn	Dumbarton	May 5	Refused—(poorhouse)		May 6
215	Apr. 26	Widow Ann Burns	New Monkland	May 5	Refused—(poorhouse)		May 5
216	Apr. 26	Widow Winifred Jansie	Uphall	May 5	Refused		May 5
217	Apr. 28 *Eo die* to Inspector, received May 1.	Agnes Foster or Armstrong	Canonbie	May 5	Refused—(poorhouse)		May 6

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	1876.			1876.		1876.
218	Apr. 28	John Rae	Wick	May 5	Continued	
				May 25	Continued	
				June 8	Ground of complaint removed	June 9
219	Apr. 28	John Nicol	Wick	May 5	Continued	
				May 25	Refused	May 26
220	Apr. 28	Widow Margaret Macfarlane Rankin	Kirkintilloch	May 5	Refused	May 5
221	May 1	William Beckett	Newburgh	May 5	Refused—(poorhouse)	May 6
222	May 5	Janet M'Clelland	Cambusnethan	May 11	Refused—(poorhouse)	May 12
223	May 6	Widow Janet Hardie or Thomson	New Monkland	May 11	Refused—(poorhouse)	May 12
224	May 8	Widow Rozan Harne Irvine	Paisley	May 11	Refused—(poorhouse)	May 12
225	May 8	Donald Campbell	Reay	May 11	Continued	
				May 25	Refused	May 26
226	May 10	Francis Tully, for children O'Hara	Galashiels	May 11	Refused	May 12
227	May 12	Widow Elizabeth M'Tavish	Golspie	May 25	Ground of complaint removed	May 26
228	May 13	Widow Thomas M'Gill	Barony	May 25	Refused—(poorhouse)	May 26
229	May 13	Widow Jessie Forbes or Aitken	Ellon	May 25	Refused—(poorhouse)	May 26
230	May 13	Wilhelmina Tait Grumley	St Cuthberts	May 25	Continued	
				June 1	Continued	
				June 8	Refused—(poorhouse)	June 9
231	May 15	John M'Kay	Farr	May 25	Refused—(poorhouse)	May 26
232	May 19	Widow Margaret M'Rae	Lochalsh	May 25	Refused	May 26
233	May 19	George Hill	Tarbolton	May 25	Refused—(poorhouse)	May 26
234	May 19 *Eo die* to Inspector, received June 5.	Widow Betsy Lennox or Kelly	Hamilton	June 8	Refused—(poorhouse)	June 9
235	May 22	Widow John Smith	Kiltearn	May 25	Remitted for reconsideration	
				June 8	Refused—(poorhouse)	June 9
236	May 24	Widow Eliza M'Intosh	Ardersier	May 25	Refused—(poorhouse)	May 26
237	May 25	Widow Cochran or Kean	Glasgow	May 25	Refused—(poorhouse)	May 26
238	May 29	Widow Jane Duncan or White	Banff	June 1	Refused—(poorhouse)	June 2

239	May 29	Widow Jane Hillhouse - - -	Auchinleck - -	June 1	Remitted for observations of Inspector of Galston	
				June 8	Remitted for observations of par. board	
				June 22	Refused—(poorhouse) - -	June 23
240	May 29	Widow Peter Devlin - - -	Barony - -	June 1	Refused—(poorhouse) - -	June 2
241	June 5	John Gray - - - -	Kingsbarns - -	June 8	Refused—(poorhouse) - -	June 9
242	June 5	Widow Jane Ross Burns - -	Stonehouse - -	June 8	Refused—(poorhouse) - -	June 9
243	June 6 *Eo die* to Inspector, received June 9.	Widow Margaret Irving or Campbell -	Middlebie - -	June 16	Refused—(poorhouse) - -	June 17
244	June 6	Margaret Noble - - -	Inverness - -	June 8	Refused—(poorhouse) - -	June 9
245	June 7	Widow Agnes Rae or Morrison - -	Coldingham - -	June 8	Refused - - - -	June 9
246	June 8	Isabella Sharp or Johnstone - -	Lethnot - -	June 16	Refused - - - -	June 17
247	June 9 To Inspector June 9, received June 14.	John Campbell - - - -	Kiltarlity - -	June 16	Medical certificate	
				June 29	Refused - - - -	June 30
248	June 12	Hugh Fraser - - - -	Dores - - -	June 16	Remitted for reconsideration	
				July 20	Applicant dead	
249	June 8	Peter Pirie - - - -	Forgue - -	June 16	Refused—(poorhouse) - -	June 17
250	June 13 To Inspector June 14, received June 23.	George Mackenzie - - -	Kilmuir Easter -	June 29	Ground of complaint removed -	June 30
251	June 14 To Inspector June 15, received June 17.	Agnes and James Smith - -	St Quivox - -	June 22	Refused—(poorhouse) - -	June 23
252	June 15	Widow Anne Kennedy - - -	Middlebie - -	June 16	Refused—(poorhouse) - -	June 17
253	June 15	Murdoch M'Lean - - -	Stornoway - -	June 22	Remitted for reconsideration	
				July 13	Ground of complaint removed -	July 14
254	June 19	Alexander Aitken - - -	Kirkmahoe - -	June 22	Ground of complaint removed -	June 23

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	1876.			1876.		1876.
255	June 19	Widow Mary Ann Grant or Gollan -	Kilmorack - -	June 22	Remitted for reconsideration	
				July 20	Ground of complaint removed -	July 21
256	June 19	Widow Isabella Neilson or M'Tear -	Glasgow - -	June 22	Refused—(poorhouse) - -	June 23
257	June 21 *Eo die* to Inspector, received July 5.	Widow Jessie M'Lellan or Murchison -	Kilfinichen - -	July 6	Refused—(poorhouse) - -	July 7
258	June 26 *Eo die* to Inspector, received July 3.	Murdoch M'Lean - - -	Latheron - -	July 6	Refused—(poorhouse) - -	July 7
259	June 27	Hugh M'Shane - - - -	Eastwood - -	July 6	Refused—(poorhouse) - -	July 7
260	June 28	Grace M'Donald Jones - - -	Glasgow - -	June 29	Refused—(poorhouse) - -	June 30
261	June 29	Rachel Stalker - - - -	Ordiquhill - -	June 29	Refused - - - -	June 30
262	June 30 *Eo die* to Inspector, received July 3.	James Johnston - - -	Dunscore - -	July 6	Remitted for reconsideration	
				July 27	Refused—(poorhouse) - -	July 28

ABSTRACT, showing how the Applications to the Board of Supervision by Paupers complaining on account of Inadequate Relief, from 1st July 1875 to 30th June 1876, have been disposed of at date of Report.

Total number of applications, - - - - - -		262
I. Number of applications refused, - - - -	191	
II. Number refused, not being in receipt of relief from any parish,	11	
III. Number refused after being remitted to inspector or parochial board, - - - - - - -	34	
IV. Refused as informal or incompetent, - - - -	...	
V. Withdrawn, or proceedings stopped by death, - - -	1	
VI. Number in which, after being remitted to inspector or parochial board, the ground of complaint has been removed, -	25	
		262

I. Number refused, - - - - - -	236
II. Number in which the ground of complaint has been removed, and the applications were informal, and withdrawn, or proceedings stopped by death - - - - -	26
	262

APPENDIX (B.)—No. 3.

ABSTRACT

SHOWING THE NUMBER OF APPLICATIONS WHICH HAVE BEEN MADE BY POOR PERSONS COMPLAINING OF INADEQUATE RELIEF FROM EACH PARISH IN SCOTLAND, FROM 1st JULY 1875 TO 30th JUNE 1876.

ABERDEEN.

Aberdeen	0
Aberdour	0
Aboyne	0
Alford	0
Auchindoir	0
Auchterless	0
Belhelvie	0
Birse	0
Bourtie	0
Cairney	0
Chapel-of-Garioch	0
Clatt	0
Cluny	0
Coull	0
Crathie and Braemar	0
Crimond	0
Cruden	0
Culsamond	0
Daviot	0
Deer, New	0
Deer, Old	0
Drumblade	0
Drumoak	0
Dyce	0
Echt	0
Ellon	1
Fintray	0
Forgue	1
Foveran	0
Fraserburgh	0
Fyvie	0
Gartly	0
Glass	0
Glenbucket	0
Glenmuick	0
Huntly	0
Insch	0
Inverurie	0
Keig	0
Keithhall and Kinkell	1
Kemnay	0
Kildrummy	0
Kincardine-O'Neil	0
King Edward	1
Kinnellar	0
Kinnethmont	0
Kintore	1
Leochel-Cushnie	0
Leslie	0
Logie-Buchan	0
Logie-Coldstone	0
Longside	0
Lonmay	0
Lumphanan	0
Machar, New	0
Machar, Old	1
Meldrum, Old	0
Methlic	0
Midmar	0
Monquhitter	0
Monymusk	0
Newhills	1
Oyne	0
Peterculter	0
Peterhead	1
Pitsligo	0
Premnay	0
Rathen	0
Rayne	0
Rhynie	0
Skene	1
Slains	0
Strathdon	0
Strichen	1
Tarland and Migvie	0
Tarves	0
Tough	0
Towie	0
Tullynessle	0
Turriff	0
Tyrie	0
Udny	0
	10

ARGYLL.

Ardchattan and Muckairn	1
Ardnamurchan	2
Campbeltown	0
Coll	5
Colonsay and Oronsay	0
Craignish	0
Dunoon and Kilmun	1
Gigha	0
Glassary	0
Glenorchy and Inishail	0
Inveraray	0
Inverchaolain	0
Jura	0
Kilarrow	1
Kilbrandon	0
Kilcalmonell and Kilberry	0
Kilchoman	0
Kilchrennan and Dalavich	0
Kildalton	0
Kilfinan	0
Kilfinichen	2
Killean and Kilchenzie	0
Kilmartin	1
Kilmodan	0
Kilmore and Kilbride	0
Kilninian and Kilmore	0
Kilninver and Kilmelfort	0
Knapdale, North	0
Knapdale, South	0
Lismore and Appin	0
Lochgoilhead	0
Morven	0
Saddell and Skipness	0
Southend	0
Strachur	0
Stralachlan	0
Torosay	2
Tyree	0
	15

AYR.

Ardrossan	1
Auchinleck	3
Ayr	1
Ballantrae	0
Barr	0
Beith	0
Colmonell	0
Coylton	0
Craigie	0
Cumnock, New	1
Cumnock, Old	0
Dailly	0
Dalmellington	0
Dalry	0
Dalrymple	0
Dreghorn	0
Dundonald	0
Dunlop	0
Fenwick	0
Galston	0
Girvan	2

Irvine	0
Kilbirnie	0
Kilbride, West	0
Kilmarnock	1
Kilmaurs	0
Kilwinning	0
Kirkmichael	0
Kirkoswald	0
Largs	1
Loudoun	1
Mauchline	0
Maybole	1
Monkton	0
Muirkirk	0
Newton-upon-Ayr	0
Ochiltree	0
Riccarton	1
St Quivox	1
Sorn	0
Stair	0
Stevenston	0
Stewarton	0
Straiton	0
Symington	0
Tarbolton	1
	15

BANFF.

Aberlour	1
Alvah	0
Banff	1
Boharm	0
Botriphnie	1
Boyndie	0
Cabrach	0
Cullen	0
Deskford	1
Fordyce	0
Forglen	0
Gamrie	2
Grange	0
Inveravon	1
Inverkeithny	1
Keith	0
Kirkmichael	2
Marnoch	0
Mortlach	1
Ordiquhill	1
Rathven	2
Rothiemay	0
St Fergus	0
	14

BERWICK.

Abbey St Bathans	0
Ayton	0
Bunkle and Preston	0
Channelkirk	0
Chirnside	0
Cockburnspath	0
Coldingham	1
Coldstream	0
Cranshaws	0
Dunse	1
Earlstoun	0
Eccles	0
Edrom	0
Eyemouth	0
Fogo	0
Foulden	0
Gordon	0
Greenlaw	0
Hume	0
Hutton	0
Ladykirk	0
Langton	0
Lauder	0
Legerwood	0
Longformacus	0
Mertoun	0
Mordington	0
Nenthorn	0
Polwarth	0
Swinton	0
Westruther	0
Whitsome	0
	2

BUTE.

Cumbraes	0
Kilbride (Arran)	1
Kilmory	0
Kingarth	0
North Bute	0
Rothesay	0
	1

CAITHNESS.

Bower	0
Canisbay	0
Dunnet	0
Halkirk	0
Latheron	3
Olrick	0
Reay	4
Thurso	1
Watten	0
Wick	4
	12

CLACKMANNAN.

Alloa	1
Clackmannan	0
Dollar	0
Logie	0
Tillicoultry	0
	1

DUMBARTON.

Arrochar	0
Bonhill	1
Cardross	1
Cumbernauld	0
Dumbarton	1
Kilmaronock	0
Kilpatrick, New	0
Kilpatrick, Old	0
Kirkintilloch	3
Luss	0
Roseneath	0
Row	1
	7

DUMFRIES.

Annan	0
Applegarth	0
Caerlaverock	0
Canonbie	1
Closeburn	0
Cummertrees	0
Dalton	0
Dornock	1
Dryfesdale	0
Dumfries	0
Dunscore	1
Durrisdeer	0
Eskdalemuir	0
Ewes	0
Glencairn	0
Graitny	0
Half Morton	0
Hoddam	1
Holywood	0
Hutton	0
Johnstone	0
Keir	0
Kirkconnell	0
Kirkmahoe	1
Kirkmichael	0
Kirkpatrick-Fleming	0
Kirkpatrick-Juxta	0
Langholm	0
Lochmaben	0
Middlebie	2
Moffat	0
Morton	0
Mousewald	0
Penpont	0
Ruthwell	0
St Mungo	0
Sanquhar	0
Tinwald	0
Torthorwald	0
Tundergarth	1
Tynron	0
Wamphray	0
Westerkirk	0
	8

EDINBURGH.

Borthwick	0
Calder, Mid	0
Calder, West	0
Carrington	0
Cockpen	0
Colinton	1
Corstorphine	0
Cramond	0
Cranston	0
Crichton	0
Currie	0

Dalkeith	0
Duddingston	0
Edinburgh	11
Fala	0
Glencross	0
Heriot	0
Inveresk	1
Kirknewton	0
Lasswade	2
Leith, North	0
Leith, South	3
Liberton	0
Newbattle	0
Newton	0
Penicuik	0
Ratho	1
St Cuthberts and Canongate Combination	8
Stow	0
Temple	0
	27

ELGIN OR MORAY.

Alves	0
Bellie	0
Birnie	0
Cromdale	2
Dallas	0
Drainy	0
Duffus	0
Dyke and Moy	0
Edinkillie	0
Elgin	1
Forres	0
Kinloss	0
Knockando	0
New Spynie	0
Rafford	0
Rothes	1
St Andrews-Lhanbride	0
Speymouth	0
Urquhart	0
	4

FIFE.

Abbotshall	0
Abdie	0
Aberdour	0
Anstruther-Easter	0
Anstruther-Wester	0
Arngask	0
Auchterderran	1
Auchtermuchty	0
Auchtertool	0
Ballingry	0
Balmerino	0
Beath	1
Burntisland	0
Cameron	0
Carnbee	0
Carnock	0
Ceres	0
Collessie	0
Crail	0
Creich	0
Cults	0
Cupar	0
Dairsie	0
Dalgety	0
Denino	0
Dunbog	0
Dunfermline	0
Dysart	0
Elie	0
Falkland	0
Ferry-Port-on-Craig	0
Flisk	0
Forgan	0
Inverkeithing	0
Kemback	0
Kennoway	0
Kettle	0
Kilconquhar	0
Kilmany	0
Kilrenny	0
Kinghorn	0
Kinglassie	0
Kingsbarns	1
Kirkcaldy	0
Largo	0
Leslie	0
Leuchars	0
Logie	0
Markinch	1
Monimail	0
Moonzie	0
Newburgh	1
Newburn	0
Pittenweem	0
St Andrews	0
St Leonards	0
St Monance	0
Saline	0
Scoonie	0
Strathmiglo	0
Torryburn	0
Wemyss	0
	5

FORFAR.

Aberlemno	0
Airlie	0
Arbirlot	0
Arbroath	2
Auchterhouse	0
Barry	0
Brechin	0
Caraldstone	0
Carmyllie	0
Cortachy	0
Craig	0
Dun	0
Dundee	3
Dunnichen	0
Edzell	0
Essie and Nevy	0
Farnell	0
Fearn	0
Forfar	0
Glammis	0
Glenisla	0
Guthrie	0
Inverarity	0
Inverkeillor	1
Kettins	0
Kingoldrum	0
Kinnell	0
Kinnettles	0
Kirkden	0
Kirriemuir	1
Lethnot	1
Liff and Benvie	0
Lintrathen	0
Lochlee	0
Logie-Pert	0
Lunan	0
Lundie	0
Mains and Strathmartin	0
Marytoun	0
Menmuir	0
Monifieth	0
Monikie	0
Montrose	0
Murroes	0
Newtyle	0
Oathlaw	0
Panbride	0
Rescobie	0
Ruthven	0
St Vigeans	0
Strickathrow	0
Tannadice	0
Tealing	0
	8

HADDINGTON.

Aberlady	0
Athelstaneford	0
Bolton	0
Dirleton	1
Dunbar	0
Garvald	0
Gladsmuir	0
Haddington	0
Humbie	0
Innerwick	0
Morham	0
North Berwick	0
Oldhamstocks	0
Ormiston	0
Pencaitland	0
Prestonkirk	0
Prestonpans	0
Salton	0
Spot	0
Stenton	0
Tranent	4
Whitekirk	0
Whittingham	0
Yester	0
	[illegible]

INVERNESS.

Abernethy	1
Alvie	0
Ardersier	1
Barra	0
Boleskine and Abertarff	1
Bracadale	0
Croy	0
Daviot	0
Dores	2
Duirnish	0
Duthil	0
Glenelg	0
Harris	0
Inverness	4
Kilmallie	0
Kilmonivaig	0
Kilmorack	3
Kilmuir (Skye)	0
Kiltarlity	2
Kingussie	0
Kirkhill	0
Laggan	0
Moy	0
Petty	0
Portree	1
Sleat	0
Small Isles	0
Snizort	1
Strath	2
Uist, North	3
Uist, South	0
Urquhart	0
	21

KINCARDINE.

Arbuthnot	0
Banchory-Devenick	0
Banchory-Ternan	0
Benholm	0
Bervie	0
Dunottar	2
Durris	0
Fettercairn	0
Fetteresso	0
Fordoun	0
Garvock	0
Glenbervie	0
Kinneff	0
Laurencekirk	0
Maryculter	0
Marykirk	0
Nigg	0
St Cyrus	0
Strachan	0
	2

KINROSS.

Cleish	0
Kinross	1
Orwell	0
Portmoak	0
	1

KIRKCUDBRIGHT.

Anwoth	0
Balmaclellan	0
Balmaghie	1
Borgue	0
Buittle	0
Carsphairn	0
Colvend	0
Crossmichael	0
Dalry	0
Girthon	1
Kells	0
Kelton	0
Kirkbean	0
Kirkcudbright	1
Kirkgunzeon	0
Kirkmabreck	2
Kirkpatrick-Durham	0
Kirkpatrick-Irongray	1
Lochrutton	0
Minnigaff	0
New Abbey	0
Parton	0
Rerrick	0
Terregles	0
Tongland	0
Troqueer	0
Twynholm	0
Urr	1
	7

LANARK.

Avondale	0
Barony	6
Biggar	0
Blantyre	0
Bothwell	0
Cadder	0
Cambuslang	0
Cambusnethan	3
Carluke	0
Carmichael	0
Carmunnock	1
Carnwath	1
Carstairs	0
Covington	0
Crawford	0
Crawfordjohn	0
Culter	0
Dalserf	0
Dalziel	0
Dolphinton	0
Douglas	0
Dunsyre	0
Glasgow	8
Glassford	0
Govan Combination	2
Hamilton	2
Kilbride, East	0
Lanark	0
Lesmahagow	0
Libberton	0
Monkland, New	7
Monkland, Old	2
Pittenain	0
Rutherglen	1
Shotts	0
Stonehouse	2
Symington	0
Walston	0
Wandell and Lamington	0
Wiston and Roberton	0
	35

LINLITHGOW.

Abercorn	0
Bathgate	3
Borrowstounness	0
Carriden	0
Dalmeny	0
Ecclesmachen	0
Kirkliston	0
Linlithgow	1
Livingstone	0
Queensferry	0
Torphichen	0
Uphall	1
Whitburn	0
	5

NAIRN.

Ardclach	0
Auldearn	1
Cawdor	0
Nairn	1
	2

ORKNEY AND SHETLAND.

Orkney.

Birsay and Harray	0
Cross and Burness	0
Eday	0
Evie and Rendal	0
Firth	0
Holm	0
Hoy and Græmsay	0
Kirkwall	1
Lady	0
Orphir	0
Ronaldshay, South	0
Rousay and Egilshay	0
St Andrews and Deerness	0
Sandwick	0
Shapinshay	0
Stennis	0
Stromness	1
Stronsay	0
Walls and Flotta	0
Westray & Papa-Westray	0
	2

Shetland.

Bressay	0
Delting	2
Dunrossness	0
Fetlar	0
Lerwick	0

Nesting	0
North Mavine	0
Sandsting	0
Tingwall	0
Unst	3
Walls	0
Yell	1
	6

PEEBLES.

Broughton	0
Drumelzier	0
Eddlestone	0
Innerleithen	0
Kirkurd	0
Linton	0
Lyne and Megget	0
Manor	0
Newlands	0
Peebles	1
Skirling	0
Stobo	0
Traquair	0
Tweedsmuir	0
	1

PERTH.

Aberdalgie	0
Aberfoyle	0
Abernethy	0
Abernyte	0
Alyth	0
Auchterarder	1
Auchtergaven	0
Balquhidder	0
Bendochy	0
Blackford	0
Blair-Athole	0
Blairgowrie	0
Callander	0
Caputh	0
Cargill	0
Clunie	0
Collace	0
Comrie	0
Coupar-Angus	0
Crieff	0
Culross	0
Dowally	0
Dron	0
Dull	0
Dumbarney	0
Dunblane	0
Dunkeld	0
Dunkeld, Little	0
Dunning	0
Errol	0
Forgandenny	0
Forteviot	0
Fortingall	0
Fossaway	0
Fowlis-Easter	0
Fowlis-Wester	0
Gask	0
Glendevon	0
Inchture	0
Kenmore	1
Killin	0
Kilmadock	0
Kilspindie	0
Kincardine	2
Kinclaven	0
Kinfauns	0
Kinloch	0
Kinnaird	0
Kinnoul	0
Kirkmichael	0
Lethendy	0
Logierait	0
Longforgan	0
Madderty	0
Meigle	0
Methven	0
Moneydie	0
Monivaird	0
Monzie	0
Moulin	0
Muckhart	0
Muthil	1
Perth	1
Port of Monteith	1
Rattray	0
Redgorton	1
Rhynd	0
Scone	0
St Madoes	0
St Martins	0
Tibbermuir	0
Trinity-Gask	0
Tulliallan	0
Weem	0
	8

RENFREW.

Abbey	1
Cathcart	0
Eaglesham	0
Eastwood	2
Erskine	0
Greenock	2
Houstoun	0
Inchinnan	0
Innerkip	0
Kilbarchan	0
Kilmalcolm	0
Lochwinnoch	0
Mearns	0
Neilston	0
Paisley	2
Port-Glasgow	0
Renfrew	0
	7

ROSS & CROMARTY.

Alness	0
Applecross	0
Avoch	0
Barvas	0
Contin	0
Cromarty	0
Dingwall	1
Edderton	0
Fearn	0
Fodderty	0
Gairloch	1
Glenshiel	0
Killearnan	1
Kilmuir-Easter	2
Kiltearn	1
Kincardine	0
Kintail	0
Knockbain	0
Lochalsh	1
Lochbroom	0
Lochcarron	0
Lochs	1
Logie-Easter	0
Nigg	0
Resolis or Kirkmichael	0
Rosemarkie	0
Rosskeen	0
Stornoway	1
Tain	1
Tarbat	0
Uig	0
Urquhart	0
Urray	0
	10

ROXBURGH.

Ancrum	0
Ashkirk	0
Bedrule	0
Bowden	0
Castleton	0
Cavers	0
Crailing	0
Eckford	0
Ednam	0
Hawick	0
Hopekirk	0
Hownam	0
Jedburgh	0
Kelso	0
Kirkton	0
Lilliesleaf	0
Linton	0
Mackerston	0
Maxton	0
Melrose	0
Minto	0
Morebattle	0
Oxnam	0
Roberton	0
Roxburgh	0
St Boswells	0
Smailholm	0
Southdean	0
Sprouston	0
Stitchel	0
Wilton	0
Yetholm	1
	1

SELKIRK.

Ettrick	0
Galashiels	2

Kirkhope	0
Selkirk	0
Yarrow	0
	2

STIRLING.

Airth	1
Alva	1
Baldernock	0
Balfron	0
Bothkennar	0
Buchanan	0
Campsie	1
Denny	2
Drymen	0
Dunipace	0
Falkirk	0
Fintry	0
Gargunnock	0
Killearn	0
Kilsyth	2
Kippen	0
Larbert	0
Lecropt	0
Muiravonside	0
Polmont	0
St Ninians	1
Slamannan	2
Stirling	1
Strathblane	0
	11

SUTHERLAND.

Assynt	0
Clyne	0
Creich	0
Dornoch	0
Duirness	0
Eddrachillis	0
Farr	2
Golspie	1
Kildonan	0
Lairg	0
Loth	0
Rogart	0
Tongue	2
	5

WIGTOWN.

Glasserton	0
Inch	0
Kirkcolm	0
Kirkinner	0
Kirkmaiden	0
Kirkowan	0
Leswalt	0
Luce, New	0
Luce, Old	0
Mochrum	1
Penninghame	0
Portpatrick	1
Sorby	0
Stoneykirk	0
Stranraer	0
Whithorn	0
Wigtown	0
	2

SUMMARY.

Counties.	
Aberdeen	10
Argyll	15
Ayr	15
Banff	14
Berwick	2
Bute	1
Caithness	12
Clackmannan	1
Dumbarton	7
Dumfries	8
Edinburgh	27
Elgin or Moray	4
Fife	5
Forfar	8
Haddington	5
Inverness	21
Kincardine	2
Kinross	1
Kirkcudbright	7
Lanark	35
Linlithgow	5
Nairn	2
Orkney and Shetland	8
Peebles	1
Perth	8
Renfrew	7
Ross and Cromarty	10
Roxburgh	1
Selkirk	2
Stirling	11
Sutherland	5
Wigtown	2
Total	262

APPENDI

GENERAL ABSTRACT of Receipt and Expenditure for the Relief a

Note.—In the Parishes marked with an Asterisk (*) there has been an additional expendit

No.	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Over-Draft on Bank Account, or other Quarter. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources. £ s. d.	Total Receipts. £ s. d
	ABERDEEN.					
1	Aberdeen - -	10,098 1 11	...	...	1,760 12 10	11,858 14 9
2	Aberdour - - *	531 2 4½	...	...	51 11 5	582 13 9
3	Aboyne - - -	297 6 1¾	...	...	15 19 5	313 5 0
4	Alford - - -	426 9 0	...	...	29 1 3	455 10 3
5	Auchindoir - -	511 11 8	...	...	25 9 3	537 0 11
6	Auchterless - -	488 6 6	...	...	30 13 9	519 0 3
7	Belhelvie - -	475 14 0	...	...	45 7 8	521 1 8
8	Birse - - -	351 12 4	...	...	40 0 1½	391 12 5
9	Bourtie - - -	...	...	66 9 6½	31 4 10½	97 14 5
10	Cairney - - -	388 12 10	15 9 4	...	25 14 4½	429 16 0
11	Chapel-of-Garioch -	538 14 9	...	...	36 2 0	574 16 9
12	Clatt - - -	110 4 11	...	...	16 14 3	126 19 2
13	Cluny - - -	304 0 0	...	...	31 2 4	335 2 4
14	Coull - - -	208 5 7¾	...	...	17 5 9	225 11 4
15	Crathie & Braemar -	418 14 7	...	...	67 11 1½	486 5 8
16	Crimond - - -	252 2 3	...	...	40 14 5	292 16 8
17	Cruden - - - *	712 10 2½	...	...	114 3 4	826 13 0
18	Culsamond - -	264 4 3	...	...	18 8 0	282 12 3
19	Daviot - - -	...	...	173 19 5½	14 16 0	188 15 5
20	Deer, New - -	715 18 0	...	...	84 13 5½	800 11 5
21	Deer, Old - -	1,576 4 9	...	...	221 11 2	1,797 15 11
22	Drumblade - -	159 15 9	...	...	79 0 5½	238 16 2
23	Drumoak - -	231 0 7	...	...	24 13 4	255 13 11
24	Dyce - - -	167 6 3½	...	...	20 1 1	187 7 4
25	Echt - - -	337 15 10	...	...	25 3 2	362 19 0
26	Ellon - - -	680 19 3	...	...	65 14 10	746 14 1
27	Fintray - - -	242 16 0	...	...	26 0 8	268 16 8
28	Forgue - - -	923 19 8	...	...	57 13 9	981 13 5
29	Foveran - - -	516 1 10½	...	...	35 11 6	551 13 4
30	Fraserburgh - - *	1,196 7 10½	...	...	138 0 3½	1,334 8 2
31	Fyvie - - - *	1,094 11 10	...	...	116 4 8	1,210 16 6
32	Gartly - - -	380 0 3	...	...	44 9 5	424 9 8
33	Glass - - -	270 15 2½	...	...	34 13 8	305 8 10
34	Glenbucket - -	99 17 8½	...	...	27 19 0	127 16 8
35	Glenmuick - -	849 10 5½	...	...	255 0 8	1,104 11 1
36	Huntly - - -	1,152 7 11	...	...	102 9 9	1,254 17 8
37	Insch - - -	250 4 10	...	...	42 1 5	292 6 3
38	Inverurie - - *	669 3 3	...	...	57 1 5	726 4 8
39	Keig - - -	198 5 5½	...	...	2 15 5	201 0 10
40	Keithhall & Kinkell	243 0 5	...	...	18 1 6	261 1 11
41	Kemnay - - -	241 7 9½	...	...	18 14 4½	260 2 2
42	Kildrummy - -	...	...	161 7 11	22 10 3	183 18 2
43	Kincardine O'Neil -	750 14 1	...	...	77 11 9	828 5 10
44	King-Edward - - *	801 8 2	...	...	87 15 8	889 3 10
45	Kinnellar - -	181 13 1	...	...	15 7 9	197 0 10
46	Kinnethmont - - *	345 19 0¼	...	...	27 13 8	373 12 8
47	Kintore - - -	491 3 1½	...	...	89 1 3	580 4 4

(B.)—No. 4.

MANAGEMENT of the POOR in each Parish, during the Year ended 14th May 1876.

on account of Poorhouse and other Buildings, the particulars of which are stated in a separate Table (No. 5).

EXPENDITURE.																								No.
Maintenance of Registered Poor.			Maintenance of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Advances from Bank.			Miscellaneous, such as Interest on Over-Draft, etc.			Total Ordinary Expenditure.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
8,980	9	10	228	11	9	258	18	4	1,613	1	9	161	2	7	...			11	1	4	11,253	5	7	1
460	3	9	26	10	3	22	4	0	58	12	9	0	2	6	...			...			567	13	3	2
207	14	2½	4	8	4½	14	7	10	31	13	10	...			...			...			258	4	3	3
415	12	2½	2	15	6	15	0	0	28	0	4	...			...			...			461	8	0½	4
242	10	9½	3	0	11	9	0	0	29	2	7	...			...			...			283	14	3½	5
359	15	4	3	5	0	16	1	5	58	2	10	...			...			...			437	4	7	6
458	17	5½	6	5	6	7	0	0	47	19	1	...			...			...			520	2	0½	7
287	11	7½	6	17	0	16	0	0	29	5	6	...			...			...			339	14	1½	8
83	17	5	...			1	1	0	3	9	7	...			...			...			88	8	0	9
341	16	4½	1	5	0	19	18	10½	39	9	11	...			22	10	6	2	3	1	427	3	9	10
459	7	4½	12	16	0	29	14	4½	52	13	5	...			...			1	7	11	555	19	1	11
124	17	6½	1	4	0	3	19	3½	17	1	7½	...			...			...			147	2	5½	12
258	5	5	1	15	0	16	0	7	33	6	5	10	3	4	...			...			319	10	9	13
127	17	11	0	10	0	13	3	8½	27	7	10½	1	1	0	...			...			170	0	6	14
370	0	1	0	15	0	32	12	0	48	6	4½	...			33	13	10½	7	3	0	492	10	4	15
213	13	4	1	10	6	10	10	0	31	5	8	...			...			...			256	19	6	16
628	4	5	1	0	0	19	0	0	72	0	10½	...			...			...			720	5	3½	17
214	16	3½	7	4	3	15	2	7½	39	11	2½	1	4	10	...			2	1	7½	280	0	10	18
86	1	11	...			10	16	2	6	19	3½	...			...			...			103	17	4½	19
525	7	8	11	3	7	30	0	0	105	4	5	...			...			...			671	15	8	20
1,545	2	3½	11	9	11	47	19	0	143	11	4½	...			...			3	8	11	1,751	11	6	21
182	9	0½	2	17	3½	8	0	0	20	5	7½	...			...			...			213	11	11½	22
157	12	0	4	5	0	6	19	8	36	16	2	...			12	18	6¼	...			218	11	4¼	23
102	3	7	9	15	6	7	0	0	21	13	10	...			...			...			140	12	11	24
272	6	2½	3	2	0	11	0	0	29	5	9	...			...			...			315	13	11½	25
647	1	9	0	16	0	29	6	7	155	14	3	...			...			...			832	18	7	26
192	11	11	1	0	0	10	1	3	35	14	6	...			...			...			239	7	8	27
803	17	10	6	17	3	30	9	11½	73	10	1½	...			...			4	14	10	919	10	0	28
478	16	9	12	9	7½	16	9	8	57	8	3	0	5	0	...			...			565	9	3½	29
1,073	1	1½	2	13	5	40	0	0	179	10	2	...			...			...			1,295	4	8½	30
827	9	11	1	15	6	38	0	0	95	19	9	87	5	0	...			34	10	5	1,085	0	7	31
258	15	10½	2	17	2	13	0	8½	36	18	10½	...			...			...			311	12	7½	32
156	3	6	7	2	0	11	14	10	34	10	10	...			...			...			209	11	2	33
139	12	3½	...			2	0	0	10	9	11	...			...			...			152	2	2½	34
570	1	0	30	10	0	32	2	0	66	6	11	13	0	1	...			41	10	0	753	10	0	35
1,004	1	5	17	16	0	47	9	6½	92	10	8	...			...			...			1,161	17	7½	36
245	19	1	2	2	6	11	8	10	45	2	5	0	13	4	...			0	5	0	305	11	2	37
436	16	10	6	15	6	9	15	7	81	1	4	...			...			...			534	9	3	38
180	17	2	0	15	0	7	8	2½	19	8	8	...			...			...			208	9	0½	39
211	8	4½	...			3	15	6	25	15	11	0	2	6	...			...			241	2	3½	40
226	2	7½	2	19	6½	13	10	6	21	9	9½	...			...			...			264	2	5½	41
154	15	9	...			5	5	0	10	7	8	...			...			...			170	8	5	42
659	9	8	17	17	10	25	0	0	67	14	11½	...			...			4	9	8	774	12	1	43
580	7	1½	6	6	6	44	1	2	92	6	2½	3	14	0	...			6	7	4	733	2	4	44
170	13	10½	8	12	0	10	3	5	21	11	10½	...			...			1	0	1	212	1	3	45
295	1	4	3	1	0	13	18	0	29	10	3	...			...			...			341	10	7	46
455	16	11	1	1	3	17	2	9	49	15	7	6	9	10	...			...			530	6	4	47

No.	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Over-Draft on Bank Account, or other Quarter. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources. £ s. d.	Total Receipts. £ s. d.
48	Leochel-Cushnie -	...	...	235 6 1	23 17 6	259 3 7
49	Leslie - - -	92 17 8½	...	...	0 8 9	93 6 5½
50	Logie-Buchan -	144 1 1	...	...	13 8 11	157 10 0
51	Logie-Coldstone -	205 7 5	...	...	25 8 8	230 16 1
52	Longside - -	1,072 17 8	...	...	114 13 7½	1,187 11 3½
53	Lonmay - - -	451 19 3	...	...	59 17 3½	511 16 6½
54	Lumphanan - -	198 0 7½	...	...	45 18 10	243 19 5½
55	Machar, New - - *	441 3 6½	...	...	56 6 10	497 10 4½
56	Machar, Old - - *	7,424 12 6	146 19 1	...	1,476 10 1	9,048 1 8
57	Meldrum - - *	512 3 4½	...	...	120 17 2	633 0 6½
58	Methlic - - - *	363 9 4	...	...	58 1 4	421 10 8
59	Midmar - - -	257 18 7	...	...	17 8 2	275 6 9
60	Monquhitter - - *	541 15 9¾	...	...	69 13 6½	611 9 4¼
61	Monymusk - -	258 7 9	...	...	38 5 1½	296 12 10½
62	Newhills - - -	1,048 8 0	...	...	124 1 11	1,172 9 11
63	Oyne - - - *	295 16 9	...	...	62 18 7	358 15 4
64	Peterculter - -	351 9 5½	...	...	17 18 2	369 7 7½
65	Peterhead - - *	2,497 6 9	...	...	256 19 4	2,754 6 1
66	Pitsligo - - -	500 5 2	...	...	30 0 6	530 5 8
67	Premnay - - *	113 19 3	...	...	66 18 9	180 18 0
68	Rathen - - -	...	...	...	81 1 7	81 1 7
69	Rayne - - -	...	...	304 15 9½	42 17 5	347 13 2½
70	Rhynie - - - *	299 18 4	...	...	78 9 9	378 8 1
71	Skene - - -	490 18 5	...	...	79 13 7	570 12 0
72	Slains - - - *	265 2 9	...	...	54 14 11	319 17 8
73	Strathdon - - *	286 18 1	...	...	14 5 6	301 3 7
74	Strichen - - -	591 7 7	...	...	57 15 2	649 2 9
75	Tarland and Migvie	232 8 2	...	...	27 2 11	259 11 1
76	Tarves - - - *	650 15 8	...	...	48 15 1	699 10 9
77	Tough - - - *	227 6 2½	...	...	3 19 8	231 5 10½
78	Towie - - - *	127 18 11	...	...	13 5 0	141 3 11
79	Tullynessle - -	332 8 3	...	...	39 6 5	371 14 8
80	Turriff - - - *	907 11 2	...	...	201 5 6	1,108 16 8
81	Tyrie - - - *	913 14 3½	...	...	113 14 4	1,027 8 7½
82	Udny - - - *	522 8 11	...	...	74 16 0	597 4 11
	Total -	53,766 18 9½	162 8 5	941 18 9½	7,841 3 3	62,712 9 3
	ARGYLL.					
1	Ardchattan and Muckairn - *	800 18 0	...	...	85 4 3	886 2 3
2	Ardnamurchan - *	2,015 16 0	...	...	208 15 6	2,224 11 6
3	Campbeltown - - *	2,257 17 7	...	...	445 2 4	2,702 19 11
4	Coll - - - *	130 4 2½	61 3 0	...	20 0 11	211 8 1½
5	Colonsay & Oronsay	...	...	128 1 11	...	128 1 11
6	Craignish - -	159 11 9	...	...	19 2 3	178 14 0
7	Dunoon & Kilmun - *	1,109 0 11½	...	...	151 8 8	1,260 9 7½
8	Gigha - - -	230 2 11¼	...	...	...	230 2 11¼
9	Glassary - - *	1,478 17 7	...	...	186 6 8	1,665 4 3
10	Glenorchy & Inishail *	767 14 8½	...	...	16 19 6	784 14 2½
11	Inveraray - -	638 14 3¾	...	...	77 12 6	716 6 9¾
12	Inverchaolain - -	...	...	178 3 3	13 8 3	191 11 6
13	Jura - - - *	...	...	454 4 8½	35 17 7	490 2 3½
14	Kilarrow - - *	877 5 4	68 13 11	...	98 2 1	1,044 1 4
15	Kilbrandon - - *	1,035 18 3	...	...	229 15 5	1,265 13 8
16	Kilcalmonell and Kilberry - *	670 14 3½	...	...	97 7 7	768 1 10½
17	Kilchoman - - *	753 19 1	...	...	75 18 8	829 17 9
18	Kilchrennan and Dalavich - *	423 0 0	...	...	43 17 0	466 17 0

EXPENDITURE.								No.
Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
218 8 6	...	3 10 10	17 16 11½	...	...	...	239 16 3½	48
93 6 8	1 5 0	7 4 8½	21 0 8	...	...	...	122 17 0½	49
105 14 4½	...	6 10 1	32 18 4	...	...	...	145 2 9½	50
135 2 0½	16 7 1	16 0 0	27 19 0	...	...	...	195 8 1½	51
1,050 19 2½	13 18 1	26 11 0	78 12 1	6 10 5	...	...	1,176 10 9½	52
377 13 9½	4 12 3½	15 0 0	68 16 3	...	...	...	466 2 4	53
171 7 4½	7 6 5	7 18 4½	30 4 7	0 2 10	...	...	216 19 7	54
464 12 5	...	13 18 9	52 7 9	1 19 8	...	...	532 18 7	55
7,303 4 7	59 3 9	199 13 11	1,055 4 7	22 3 7	...	51 15 3	8,691 5 8	56
421 10 6½	3 8 2	34 14 3	58 17 2	6 16 9	...	0 10 0	525 16 10½	57
321 3 4	2 0 0	21 10 6	59 2 2	...	...	...	403 16 0	58
172 4 6½	3 11 2	14 1 3	32 2 2½	24 15 0	...	...	246 14 2	59
454 3 3½	7 19 7	17 5 4	73 8 10	...	...	3 10 10½	556 7 11	60
218 0 6	...	8 11 5	27 7 10½	...	...	7 12 5	261 12 2½	61
1,132 8 9½	5 1 6	36 5 0	86 3 11½	25 8 0	...	...	1,285 7 3	62
245 17 0½	11 14 5½	15 14 7	25 15 7½	...	...	...	299 1 8½	63
261 8 8	5 16 1	10 12 6	34 11 6	...	...	...	312 8 9	64
2,319 2 8½	25 12 2½	90 5 10	281 14 1	1 0 0	...	9 13 0½	2,727 7 10½	65
353 0 7	0 1 0	16 0 0	56 4 11	...	...	...	425 6 6	66
154 14 10½	1 19 0½	16 0 9	28 4 5	3 14 8	...	...	204 13 9	67
606 0 3	11 1 9	17 2 10	88 6 0	0 5 0	...	...	722 15 10	68
272 11 7½	0 10 3	12 12 4	29 5 6½	...	...	...	314 19 9	69
297 7 11	8 9 5	12 0 0	34 7 0	...	...	1 4 2	353 8 6	70
407 3 4	...	14 10 0	54 1 4½	5 1 1	...	...	480 15 9½	71
234 5 11	0 14 0	10 0 0	48 19 6	...	...	...	293 19 5	72
282 9 8	6 16 3	30 0 0	36 19 2	...	...	...	356 5 1	73
504 13 1½	6 10 4	21 0 0	83 3 3	...	...	...	615 6 8½	74
128 9 10	0 0 7	20 0 0	37 3 10	...	...	...	185 14 3	75
610 8 4½	1 14 6	32 15 10	61 3 6	0 18 8	...	...	707 0 10½	76
186 2 2	2 5 9½	6 0 0	18 11 9	...	...	...	212 19 8½	77
106 13 10	12 9 3½	14 6 5	21 16 3	...	...	...	155 5 9½	78
318 6 1	0 4 0	7 19 8	21 10 1½	...	...	...	347 19 10½	79
762 15 5½	4 10 4	54 13 11½	120 8 9½	...	...	...	942 8 6½	80
705 7 6½	10 3 3½	30 8 4	87 19 5	...	...	...	833 18 7	81
425 13 1½	3 0 7	15 0 0	74 6 5½	...	...	...	518 0 2	82
48,698 8 3½	724 1 7½	1,949 10 10	6,894 1 11	383 19 8	69 2 10¾	194 8 11½	58,913 14 2¼	
765 17 3	18 5 0	45 0 0	141 7 0	...	...	...	970 9 3	1
1,616 14 9	27 16 0½	170 12 5	206 19 9	...	95 8 0	...	2,117 10 11½	2
1,907 6 4½	21 18 6	116 9 0	414 15 11	11 7 1	...	23 16 0	2,495 12 10½	3
180 12 10	4 6 8	39 17 0	33 16 1½	...	...	...	258 12 7½	4
112 11 11	...	10 10 0	5 0 0	...	...	...	128 1 11	5
137 6 9½	5 15 7	6 17 0	18 4 1	...	...	...	168 3 5½	6
931 13 3½	2 8 6	85 1 0	265 12 9½	...	...	...	1,284 15 7	7
101 8 2	...	3 0 0	11 8 11	...	...	...	115 17 1	8
1,070 15 0½	122 7 6	53 3 0	314 2 8½	...	...	...	1,560 8 3	9
429 2 11	4 14 9	60 0 0	83 9 5	...	...	...	577 7 1	10
563 6 11	8 5 2	39 1 2	63 17 3	...	...	...	674 10 6	11
105 17 4	1 10 0	16 0 0	23 11 10½	...	...	...	146 19 2½	12
361 17 8	1 10 0	23 0 0	72 2 10½	...	...	...	458 10 6½	13
665 12 0½	9 18 6	70 12 6	192 15 8½	2 2 9	0 7 1	...	941 8 7	14
955 13 2	2 0 0	25 0 0	190 0 0	...	...	...	1,172 13 2	15
477 2 7½	6 13 6	38 12 6	249 7 9	...	...	...	771 16 4½	16
436 19 5	5 7 10	74 7 6	161 4 10	4 4 9	69 16 3	...	752 0 7	17
302 14 0	3 2 0	41 10 4	80 4 5	1 16 10	...	...	429 7 7	18

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
19	Kildalton - - *	553 8 4	...	...	52 1 10	605 10 2
20	Kilfinan - - - *	603 9 2	130 0 0	...	46 9 4	779 18 6
21	Kilfinichen - - *	1,191 16 5	...	...	107 13 9	1,299 10 2
22	Killean & Kilchenzie	748 17 5	...	...	98 10 6	847 7 11
23	Kilmartin - - *	291 1 0	...	...	43 14 1	334 15 1
24	Kilmodan - -	...	...	121 14 0¾	35 14 6	157 8 6¾
25	Kilmore & Kilbride - *	853 14 1½	...	...	91 15 1	945 9 2½
26	Kilninian & Kilmore *	1,078 10 6	...	...	144 18 11	1,223 9 5
27	Kilninver and Kilmelfort - -	488 0 0	...	...	81 19 6	569 19 6
28	Knapdale, North - *	677 1 1	...	...	114 11 10	791 12 11
29	Knapdale, South - *	498 18 11	...	...	247 6 7	746 5 6
30	Lismore and Appin - *	1,260 15 7½	...	...	170 18 1	1,431 13 8½
31	Lochgoilhead - - *	256 14 10	...	...	14 14 8	271 9 6
32	Morven - - - *	723 7 6	15 7 4	...	35 19 11	774 14 9
33	Saddell and Skipness	374 5 8½	...	...	135 12 5	509 18 1½
34	Southend - -	305 3 6½	...	...	22 2 1	327 5 7½
35	Strachur - -	162 4 9½	...	...	10 3 2	172 7 11½
36	Stralachlan - -	...	...	117 9 6	13 1 8	130 11 2
37	Torosay - - - *	859 11 7	...	...	36 0 3	895 11 10
38	Tyree - - - *	676 12 10½	...	...	86 1 2	762 14 0½
	Total -	24,953 9 5	275 4 3	999 13 5¼	3,394 7 6	29,622 14 7¼
	AYR.					
1	Ardrossan - - *	2,093 16 6½	...	...	351 19 9	2,445 16 3½
2	Auchinleck - - *	668 18 8	...	...	34 11 11	703 10 7
3	Ayr - - - *	1,682 8 1	...	...	331 1 7½	2,013 9 8½
4	Ballantrae - - *	558 0 3	...	...	51 18 9	609 19 0
5	Barr - - -	236 12 10½	...	...	24 8 7½	261 1 6
6	Beith - - -	911 0 11½	...	...	213 0 10	1,124 1 9½
7	Colmonell - - *	438 13 10½	...	...	64 1 11	502 15 9½
8	Coylton - - - *	418 9 6	...	...	7 14 11	426 4 5
9	Craigie - - -	...	...	197 2 10½	31 6 6	228 9 4½
10	Cumnock, New - *	641 2 11	...	...	10 13 6	651 16 5
11	Cumnock, Old - *	896 0 0	...	...	71 11 3	967 11 3
12	Dailly - - - *	533 12 11	...	...	79 8 8	613 1 7
13	Dalmellington - *	949 10 9½	...	...	85 11 4	1,035 2 1½
14	Dalry - - - *	2,130 4 0	...	...	106 12 2	2,236 16 2
15	Dalrymple - -	177 9 6½	...	...	7 16 1	185 5 7½
16	Dreghorn - -	333 11 8½	...	...	5 11 3	339 2 11½
17	Dundonald - - *	1,756 16 1½	...	...	245 4 6	2,002 0 7½
18	Dunlop - - -	141 16 0	...	...	24 6 0	166 2 0
19	Fenwick - - - *	283 19 4½	...	...	16 11 1	300 10 5½
20	Galston - - -	806 9 7	...	...	105 8 5	911 18 0
21	Girvan - - -	1,254 0 0	...	...	166 3 7	1,420 3 7
22	Irvine - - -	1,082 14 5	4 3 9	...	214 7 3	1,301 5 5
23	Kilbirnie - - *	580 0 0	...	...	185 12 6	765 12 6
24	Kilbride, West -	489 6 1	...	...	20 18 4	510 4 5
25	Kilmarnock - - *	4,537 18 5	...	...	873 8 10	5,411 7 3
26	Kilmaurs - -	693 19 2	...	...	43 10 3	737 9 5
27	Kilwinning - -	921 10 9	...	...	325 10 3	1,247 1 0
28	Kirkmichael - - *	...	...	415 0 0	115 3 8	530 3 8
29	Kirkoswald - - *	272 7 7	...	...	37 7 0	309 14 7
30	Largs - - -	778 14 2	...	...	92 0 6	870 14 8
31	Loudoun - -	1,100 9 6	...	...	129 10 4	1,229 19 10
32	Mauchline - - *	...	...	405 9 1	31 8 3	436 17 4
33	Maybole - - - *	1,421 6 4	...	...	143 3 11	1,564 10 3
34	Monkton - -	556 6 8½	...	...	79 1 5	635 8 1½
35	Muirkirk - - *	860 12 9	...	...	54 11 0	915 3 9

EXPENDITURE.

Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
343 14 10	1 19 0	88 15 0	142 2 7	4 4 9	...	...	580 16 2	19
453 15 4½	9 8 7	30 0 0	59 7 7	4 5 0	109 18 11	...	666 15 5½	20
880 10 6½	11 1 6	60 0 0	141 3 9	...	...	...	1,092 15 9½	21
530 12 2	16 17 7	72 8 0	62 15 1	...	...	...	682 12 10	22
189 10 1	4 12 0	25 0 0	85 6 4	...	...	...	304 8 5	23
89 11 7	3 13 11½	2 0 0	20 10 8	...	...	...	115 16 2½	24
474 1 3	...	29 10 0	397 9 7	...	...	...	901 0 10	25
865 17 2½	11 4 7½	84 15 6	151 0 1¾	...	...	12 18 1	1,125 15 6¾	26
407 16 2	3 2 6	11 5 0	67 15 10	...	80 0 0	...	569 19 6	27
534 1 4	17 15 3	40 0 0	167 1 8½	...	...	...	758 18 3½	28
425 9 10½	18 5 3	20 0 0	136 3 0	2 1 8	...	...	601 19 9½	29
1,175 16 11½	9 19 6	129 13 6	166 13 6	...	...	1 3 3	1,483 6 8½	30
183 4 7	...	50 0 0	45 9 0	...	...	2 0 9½	280 14 4½	31
453 0 11	5 16 4	72 17 6	128 3 0	...	...	...	659 17 9	32
323 0 4	...	37 1 0	71 12 8	...	...	...	431 14 0	33
258 10 7½	2 11 0	0 10 4	32 11 11½	0 6 9	...	...	294 10 8	34
93 4 11	0 6 6	36 13 4	26 14 10	...	...	...	156 19 7	35
95 5 7	...	18 6 8	7 9 6	...	...	...	121 1 9	36
552 19 3	3 17 0	51 3 0	148 2 4	10 0 0	...	...	766 1 7	37
541 6 6½	9 3 6	47 0 0	38 10 1	...	...	...	636 0 1½	38
19,994 2 7½	375 13 7½	1,825 12 3	4,624 4 6¾	40 9 7	355 10 3	39 18 1½	27,255 11 0¼	
1,640 0 5	29 5 7	48 6 0	174 4 5	0 10 8	...	...	1,892 7 1	1
506 6 7¾	31 10 9	37 6 0	185 14 9	...	...	0 4 7	761 2 8¾	2
1,738 3 5½	3 15 0	78 2 2	430 19 9½	34 7 7	...	...	2,285 8 0	3
453 12 11	17 9 6	50 0 0	57 6 1½	81 13 7	...	...	660 2 1½	4
164 0 11½	11 1 9½	13 0 11	43 8 10½	...	...	...	231 12 6½	5
903 3 11	13 3 9½	50 0 0	198 7 6	3 3 2	...	...	1,167 18 4½	6
385 3 9½	26 7 4	45 8 3	99 5 6	25 18 9	...	...	582 3 7½	7
330 3 2½	3 7 0	15 0 0	53 14 5	...	...	...	402 4 7½	8
176 3 10½	...	2 0 8	16 15 5	...	25 10 3¾	...	220 10 3¼	9
475 17 10¼	3 17 6	35 0 0	120 9 10	0 19 10	...	...	636 5 0¼	10
617 4 9	8 10 6½	41 15 2	139 10 8	0 10 8	...	...	807 11 9½	11
434 1 4½	1 14 3	54 3 0	80 13 8	0 10 8	...	...	571 2 11½	12
652 16 0½	74 3 3	56 6 0	144 1 8½	0 16 0	...	...	928 3 0	13
1,828 18 5	93 2 4	52 12 5½	268 11 6½	...	...	...	2,243 4 9	14
214 3 5½	1 8 6	14 12 0	25 14 9	2 0 1	...	...	257 18 9½	15
311 11 5	9 5 6	30 14 3	78 11 11	4 5 10	...	...	434 8 11	16
1,808 17 3½	28 16 4½	72 19 0	344 10 4½	3 9 2	...	...	2,258 12 2½	17
139 8 10	9 11 0	0 5 0	26 12 0	...	...	...	175 16 10	18
220 4 4	1 2 0	21 1 6	43 4 6	1 14 7	...	...	287 6 11	19
851 1 1½	19 17 11	58 1 1	95 9 1	...	...	20 8 0	1,044 17 2½	20
1,210 1 4	27 17 0	83 18 0	137 19 1	3 7 4	...	...	1,463 2 9	21
1,235 2 0	35 1 3	48 7 5	231 19 4	0 6 0	...	8 16 6½	1,559 12 6½	22
469 18 8	15 15 1	32 2 8	133 3 11½	0 5 4	...	...	651 5 8½	23
381 17 3½	12 1 10	25 13 5½	81 6 3½	...	...	...	500 18 10½	24
3,657 0 8	39 0 4	268 18 4	777 1 10½	201 4 3	...	...	4,943 5 5½	25
676 8 7	46 12 9	39 14 9	63 3 8	0 5 1	...	...	826 4 10	26
1,065 16 2	32 17 2	50 17 5	252 3 0	0 5 10	...	...	1,401 19 7	27
407 17 2½	6 11 9	23 4 0	81 6 9	...	...	...	518 19 8½	28
238 9 9	0 15 0	21 5 0	64 8 9½	0 12 2	...	...	325 10 8½	29
553 15 7	1 6 3	31 0 0	108 2 7	6 12 7	...	...	700 17 0	30
965 15 10	40 12 11	52 0 6	94 6 7	...	...	1 14 11½	1,154 10 9½	31
325 1 0	32 8 2	16 10 0	79 14 11	...	...	...	453 14 1	32
1,160 7 3	14 17 10	60 10 6	234 11 10	8 17 3	...	...	1,479 4 8	33
408 6 0	3 11 1	28 5 8	81 17 3	12 0 1	...	...	534 0 1	34
556 11 6	25 12 7	52 14 2	209 16 10½	...	...	...	844 15 1½	35

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
36	Newton-upon-Ayr - *	798 15 2	...	...	107 14 2	906 9 4
37	Ochiltree - - *	358 11 7	...	...	31 10 4	390 1 11
38	Riccarton - -	716 1 8	...	...	90 11 6	806 13 2
39	St Quivox - - *	1,842 3 9	...	...	307 10 3	2,149 14 0
40	Sorn - - - *	868 7 6	...	...	119 11 10	987 19 4
41	Stair - - -	141 2 8	...	...	12 16 0	153 18 8
42	Stevenston - -	842 4 3¼	...	...	156 9 4	998 13 7¼
43	Stewarton - -	745 0 0	...	...	75 7 0	820 7 0
44	Straiton - - -	...	...	378 19 0½	56 12 4	435 11 4½
45	Symington - -	224 14 11	...	...	18 7 0	243 1 11
46	Tarbolton - -	597 14 0	...	...	47 9 6½	645 3 6½
	Total -	37,342 15 1¼	4 3 9	1,396 11 0	5,404 15 5½	44,148 5 3¾
	BANFF.					
1	Aberlour - -	527 17 8	...	...	47 18 9	575 16 5
2	Alvah - - -	501 11 5	147 17 10	...	33 8 0	682 17 3
3	Banff - - -	1,600 0 0	...	...	138 4 0	1,738 4 0
4	Boharm - - - *	449 7 8	...	...	40 13 0½	490 0 8½
5	Botriphnie - -	140 4 0	...	...	13 3 9	153 7 9
6	Boyndie - - -	499 0 7	...	...	147 9 10½	646 10 5½
7	Cabrach - - -	265 18 6	...	...	24 15 1	290 13 7
8	Cullen - - - *	392 16 5¼	...	...	99 6 8	492 3 1¼
9	Deskford - - *	183 11 11	...	...	27 19 8½	211 11 7½
10	Fordyce and Portsoy	1,382 3 1	...	...	224 1 6½	1,606 4 7½
11	Forglen - - - *	231 3 6	...	...	47 0 8	278 4 2
12	Gamrie and Macduff *	1,854 13 6	...	...	116 10 9	1,971 4 3
13	Grange - - -	420 11 2	...	...	6 12 9	427 3 11
14	Inveravon - - *	777 14 7½	...	...	118 2 0½	895 16 8
15	Inverkeithny - - *	154 4 11	35 14 3	...	36 7 5	226 6 7
16	Keith - - -	1,601 15 4	...	...	103 3 7	1,704 18 11
17	Kirkmichael - -	468 2 7	...	...	51 3 0	519 5 7
18	Marnoch - -	1,439 13 7½	81 16 6	...	117 3 4	1,638 13 5½
19	Mortlach - -	705 0 0	...	...	122 3 11½	827 3 11½
20	Ordiquhill - -	217 13 5	...	...	21 3 3	238 16 8
21	Rathven - - - *	2,745 19 9	...	...	213 19 6½	2,959 19 3½
22	Rothiemay - - *	494 3 3	...	...	100 6 4	594 9 7
23	St Fergus - -	414 6 3½	...	...	41 0 1½	455 6 5
	Total -	17,467 13 2¾	265 8 7	...	1,891 17 2	19,624 18 11¾
	BERWICK.					
1	Abbey St Bathans -	45 13 3	...	...	18 12 0	64 5 3
2	Ayton - - - *	472 0 0	...	...	33 14 4	505 14 4
3	Bunkle and Preston	132 10 0	...	...	...	132 10 0
4	Channelkirk - -	163 7 3	...	...	10 19 11	174 7 2
5	Chirnside - -	467 14 9½	...	...	47 19 8	515 14 5½
6	Cockburnspath - *	282 4 1½	...	...	1 0 0	283 4 1½
7	Coldingham - - *	958 9 6½	...	...	114 19 4	1,073 8 10½
8	Coldstream - - *	914 11 7	...	...	800 13 6½	1,715 5 1½
9	Cranshaws - -	...	...	27 4 4	...	27 4 4
10	Dunse - - - *	1,336 0 3¼	...	...	155 5 6	1,491 5 9¼
11	Earlstoun - - *	447 7 1	...	...	50 10 0	497 17 1
12	Eccles - - - *	523 13 0	...	...	60 8 7½	584 1 7½
13	Edrom - - -	422 12 9½	...	...	29 15 3	452 8 0½
14	Eyemouth - -	655 0 0	...	...	9 9 0	664 9 0
15	Fogo - - -	117 14 1	...	...	16 6 10	134 0 11
16	Foulden - - -	83 9 9½	...	...	...	83 9 9½
17	Gordon - - -	520 3 7½	...	...	31 4 0	551 7 7½

EXPENDITURE.

Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
810 1 10	15 15 8	35 11 11	178 0 2½	3 2 2	...	...	1,042 11 9½	36
225 9 8½	16 16 5	18 0 0	51 3 8	...	...	...	311 9 9½	37
711 2 2	14 10 6	30 3 5	124 14 10	...	...	...	880 10 11	38
699 1 4½	26 5 1	50 17 3	255 7 5½	4 17 9	...	...	2,036 8 11	39
727 6 8	20 13 10	31 3 0	154 14 1	1 7 0	...	...	935 4 7	40
110 16 1	6 6 6	1 14 0	20 17 3	...	...	...	139 13 10	41
958 7 10	58 0 10½	35 13 7½	134 1 8¼	...	...	...	1,186 4 0¼	42
635 19 4	19 14 5	42 7 9	133 2 3	...	...	...	831 3 9	43
371 10 3½	1 1 6	9 1 5	49 8 6½	...	...	1 4 7	432 6 4	44
162 10 8	2 17 0	15 0 10	42 18 2	...	...	...	223 6 8	45
475 12 1	1 19 6	51 5 6	82 2 5	24 9 5	...	...	635 8 11	46
,051 10 11½	906 12 2½	1,932 14 0½	6,485 0 2¼	427 12 10	25 10 3¾	32 8 8	43,861 9 2½	
437 10 9	1 4 6	28 19 9	45 15 6	...	...	...	513 10 6	1
427 17 1½	1 0 0	11 0 0	20 0 0	5 18 3	...	10 15 3	476 10 7½	2
502 0 1	25 10 0	46 19 6	99 6 4	93 16 8½	...	...	1,767 12 7½	3
352 13 5½	8 9 6	15 0 0	63 3 1	...	...	10 4 5	449 10 5½	4
135 0 9	1 6 3	5 11 6	24 5 0½	1 17 11	...	...	168 1 5½	5
476 0 9½	7 14 9	17 12 10	38 13 10	0 2 6	...	...	540 4 8½	6
230 14 0	2 8 0	10 0 0	14 16 7	...	...	...	257 18 7	7
334 2 9	2 8 6	11 0 0	48 8 9	...	...	...	396 0 0	8
189 1 5½	1 17 0	13 6 3	20 14 4	0 4 0	...	...	225 3 0½	9
137 15 9	50 0 9	47 3 6	116 12 0¾	0 18 4	...	6 0 1	1,358 10 5¾	10
174 5 5	0 16 8	6 14 9	25 11 8	...	...	...	207 8 6	11
606 13 3½	35 9 3	50 15 0	106 6 0	...	...	9 13 8	1,808 17 2½	12
479 0 3	...	26 15 2½	42 6 5½	...	...	...	548 1 11	13
643 17 6	4 10 9	45 3 6	75 13 9	8 18 3	...	...	778 3 9	14
165 0 3	3 0 0	1 8 3	21 0 11	...	27 5 8	2 7 5	220 2 6	15
355 11 4	15 17 6	48 9 2	142 5 6	2 4 0	...	17 7 3	1,581 14 9	16
396 7 7	2 15 0	32 12 6	50 10 7	11 5 3	...	...	493 10 11	17
130 3 4½	23 5 6	50 13 10	95 19 9	...	298 8 9	53 0 0	1,651 11 2½	18
614 3 6	7 9 6	30 0 0	66 14 10	...	...	...	718 7 10	19
185 1 9½	...	6 17 9	26 5 5	...	...	...	218 4 11½	20
,803 6 2	18 9 10	77 5 1½	222 17 8	1183 2 11	...	3 0 7	3,308 2 3½	21
428 4 3½	39 6 6	19 9 1½	53 15 4	...	...	...	540 15 3	22
381 15 2½	6 17 7	16 10 6	63 16 4	...	...	7 6 7	476 6 2½	23
,586 6 10½	259 17 4	619 8 0½	1,484 19 8¾	1308 8 1½	325 14 5	119 15 3	18,704 9 9¼	
57 1 6	0 0 6	...	15 4 1	...	...	...	72 6 1	1
397 18 11½	15 18 7	26 7 6	70 12 7½	...	...	0 15 9½	511 13 5½	2
86 10 5	1 8 0	5 3 6	22 1 10	...	...	...	115 3 9	3
129 10 6	0 19 0	13 5 4	22 6 6½	...	...	...	166 1 4½	4
397 11 8½	14 2 10½	23 12 6	49 8 7	0 2 6	...	0 17 6	485 15 8	5
251 11 2	38 15 5	13 13 0	37 15 3	...	...	...	341 14 10	6
826 18 8	29 13 11	40 3 0	104 16 8½	...	...	...	1,001 12 3½	7
929 12 5	3 9 10	45 13 11	137 17 8½	...	...	...	1,116 13 10½	8
16 10 6	0 1 0	1 1 0	8 16 3	...	3 0 10	...	29 9 7	9
,279 4 4	28 12 9	52 14 6	113 2 5½	0 2 6	...	5 11 11	1,479 8 5½	10
391 18 0	10 12 3	17 10 6	41 14 11	...	...	...	461 15 8	11
509 17 2½	15 13 3	32 15 11	59 5 2	...	...	...	617 11 6½	12
306 10 8½	15 5 7	25 16 8	39 18 3½	4 4 8	...	...	391 15 11	13
197 8 8	0 2 6	24 5 6	69 18 6	355 7 3	...	...	647 2 5	14
101 7 6½	1 4 6	5 8 6	17 10 11	...	...	...	125 11 5½	15
60 0 8	...	3 19 6	13 5 1	...	...	...	77 5 3	16
277 5 7½	6 12 7	15 6 5	33 19 4	...	...	...	333 3 11½	17

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
18	Greenlaw - - *	356 10 9½	...	...	35 18 6½	392 [illegible]
19	Hume - - -	89 17 2½	...	...	...	[illegible]
20	Hutton - - -	368 16 11	...	...	23 0 6	[illegible]
21	Ladykirk -	164 2 7	4 14 4	...	17 0 1	18 [illegible]
22	Langton - - -	164 12 8	...	...	33 9 11	198 2 7
23	Lauder - - -	650 0 0	...	...	136 0 8	786 0 8
24	Legerwood - -	81 2 3½	...	...	...	81 2 3½
25	Longformacus -	88 16 7¾	...	...	10 11 9	99 8 4½
26	Mertoun - - -	68 10 9¾	...	...	...	68 10 9¾
27	Mordington - -	136 0 8	...	...	15 16 0	151 16 8
28	Nenthorn - -	117 6 10½	...	...	1 16 6	119 3 4½
29	Polwarth - -	70 16 2½	...	...	5 14 6	76 10 8½
30	Swinton - - -	344 7 9½	...	...	37 5 0	381 12 9½
31	Westruther - -	273 15 11¾	...	...	1 18 3	275 14 2¾
32	Whitsome - -	215 18 0	...	...	61 8 6	277 6 6
	Total -	10,733 6 7½	4 14 4	27 4 4	1,760 18 2½	12,526 3 6
	BUTE.					
1	Cumbraes - -	191 8 6	...	...	...	191 8 6
2	Kilbride (Arran) -	735 12 11	...	...	12 2 10	747 15 9
3	Kilmory - - -	966 4 3	...	...	139 2 1	1,105 6 4
4	Kingarth - -	169 1 9	...	...	24 12 7	193 14 4
5	North Bute - -	267 3 7	...	...	53 0 3	320 3 10
6	Rothesay - -	1,490 0 0	...	...	259 19 8	1,749 19 8
	Total -	3,819 11 0	...	...	488 17 5	4,308 8 5
	CAITHNESS.					
1	Bower - - -	...	...	236 13 0	9 8 5	246 1 5
2	Canisbay - - *	602 0 0	...	...	57 4 4	659 4 4
3	Dunnet - - -	422 3 7	...	...	48 17 5	471 1 0
4	Halkirk - - -	890 0 10	...	...	76 6 7	966 7 5
5	Latheron - - *	2,486 12 5½	...	...	250 8 8	2,737 1 1½
6	Olrick - - -	645 12 0	...	...	48 12 7	694 4 7
7	Reay - - - *	569 17 9	...	...	63 8 0	633 5 9
8	Thurso - - -	2,270 5 7	...	...	117 10 2	2,387 15 9
9	Watten - - -	291 5 2	1 3 2	...	48 0 9	340 9 1
10	Wick - - *	4,931 0 0	...	...	384 8 11	5,315 8 11
	Total -	13,108 17 4½	1 3 2	236 13 0	1,104 5 10	14,450 19 4½
	CLACKMANNAN.					
1	Alloa - - -	2,115 18 8	...	...	240 7 6	2,356 6 2
2	Clackmannan -	921 17 10	...	...	117 13 7	1,039 11 5
3	Dollar - - *	428 17 4	...	...	57 2 7	485 19 11
4	Logie - - -	448 8 6½	...	...	73 18 9	522 7 3½
5	Tillicoultry - -	522 9 8	...	...	69 5 0	591 14 8
	Total -	4,437 12 0½	...	...	558 7 5	4,995 19 5½
	DUMBARTON.					
1	Arrochar - -	281 18 3	...	...	13 18 4	295 16 7
2	Bonhill - - - *	1,636 0 9	...	...	255 5 4	1,891 6 1
3	Cardross - - - *	1,431 12 11	...	...	481 3 8	1,912 16 7
4	Cumbernauld - -	1,043 7 11¾	...	...	78 6 0	1,121 13 11¾
5	Dumbarton - - *	1,386 19 0	...	...	139 16 0	1,526 15 0

EXPENDITURE.																								No.
aintenance of gistered Poor.			Maintenance of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Advances from Bank.			Miscellaneous, such as Interest on Over-Draft, etc.			Total Ordinary Expenditure.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
428	4	1½	2	1	1	37	8	4	57	10	1½		...			...			...		525	3	8	18
[illegible]	[illegible]	[illegible]	0	13	9	0	2	0	25	16	10		...			...			...		90	10	4	19
[illegible]	[illegible]	[illegible]	0	5	6	25	15	6	39	5	0		...			...			...		365	2	3½	20
[illegible]	[illegible]	[illegible]	2	14	6	13	1	6	18	1	6	1	1	6	3	13	4	0	5	8	185	17	0	21
152	0	4		...		12	17	1	22	13	1		...			...			...		187	16	6	22
574	9	4	11	9	11	44	11	4	42	8	6	2	0	0		...			...		674	19	1	23
61	5	2	0	18	0	0	5	4	7	8	4	3	9	7		...			...		73	6	5	24
59	9	4	0	2	0	1	7	6	19	15	4		...			...			...		80	14	2	25
53	6	6	0	18	6		...		20	17	3½		...			...			...		75	2	3½	26
101	7	0½		...		4	4	9½	15	11	0½	0	3	5		...			...		121	6	3½	27
84	2	1½	12	5	0	9	5	8½	18	1	4		...			...			...		123	14	2	28
63	4	7	0	6	6	7	12	0	10	13	0		...			...			...		81	16	1	29
270	5	6	4	16	6	20	13	0	32	9	11		...			...			...		328	4	11	30
211	3	2	0	10	6	17	3	11	22	6	8½		...			...			...		251	4	3½	31
241	6	7½	5	7	4	14	13	9	28	15	9½		...			...			...		290	3	6	32
028	1	5½	225	1	7½	555	19	0	1,239	8	0½	366	11	5	6	14	2	7	10	10½	11,429	6	7	
145	9	0	6	11	0	5	16	5	24	5	0		...			...			...		182	1	5	1
679	6	5	23	6	4	49	2	6	68	9	2	3	12	8		...			...		823	17	1	2
871	5	4½	11	16	6	42	5	6	55	14	10½	0	7	6		...			...		981	9	9	3
178	11	2	2	11	0	12	13	11	21	8	7½	1	5	9		...			...		216	10	5½	4
242	12	6½		...		16	0	0	32	13	7		...			...			...		291	6	1½	5
552	19	5½	28	8	4	50	7	4	137	7	3½		...			...			...		1,769	2	5	6
570	3	11½	72	13	2	176	5	8	339	18	6½	5	5	11		...			...		4,264	7	3	
192	7	2	1	2	5	15	0	0	28	3	5	236	13	0		...			...		473	6	0	1
524	12	1½	4	8	6	44	11	3	78	7	7		...			...			...		651	19	5½	2
352	7	9	11	13	3	34	18	5	73	15	0		...			...			...		472	14	5	3
733	13	10½	1	4	0	37	19	3	134	0	7½	10	0	0		...			...		916	17	9	4
269	5	3½	6	3	5½	107	12	0	277	17	2	27	1	9		...			...		2,687	19	8	5
423	5	11	20	6	6	32	7	0	87	1	6½	7	2	6		...		32	18	0	603	1	5½	6
192	9	1	1	6	6	30	8	8	120	2	7		...			...			...		644	6	10	7
551	13	4	12	2	7	109	7	10½	261	17	11	66	5	11		...			...		2,001	7	7½	8
214	9	7	13	4	11	10	11	0	53	4	9½	0	2	6		...			...		291	12	9½	9
392	5	2	51	11	7	100	0	0	531	1	1½	24	3	8		...			...		4,099	1	6½	10
146	9	3½	123	3	8½	522	15	5½	1,645	11	9	371	9	4		...		32	18	0	12,842	7	6½	
480	0	0	17	15	8	55	7	10	217	16	4	6	10	3		...			...		1,777	10	1	1
310	14	7	8	1	6	46	16	10	107	19	4¼	3	17	4		...			...		977	9	7¼	2
332	19	1	0	17	9	11	0	0	56	17	1		...			...			...		401	13	11	3
430	5	10½	3	5	3	40	17	10	79	16	5½		...			...			...		554	5	5	4
445	3	7	1	3	0	26	3	6	172	8	5	6	5	3		...			...		651	3	9	5
499	3	1½	31	3	2	180	6	0	634	17	7¾	16	12	10		...			...		4,362	2	9¼	
193	6	9	0	14	0	50	0	0	12	11	0		...			...			...		256	11	9	1
109	11	3	83	7	1	69	10	10	261	4	7	0	6	7		...			...		1,524	0	4	2
366	6	3	19	11	2½	50	0	3	205	10	0½	11	4	11		...			...		1,652	12	8	3
944	14	5¾	6	8	7	47	14	3	108	1	2		...			...			...		1,106	18	5¾	4
75	18	8	27	15	4	56	15	4	267	2	5	8	13	4		...			...		1,536	5	1	5

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6	Kilmaronock - - *	123 15 2	...	...	19 7 0	143 2 2
7	Kilpatrick, New - *	1,485 4 9	11 15 8	...	144 0 9	1,641 1 2
8	Kilpatrick, Old - *	1,448 0 4	...	...	182 15 7	1,630 15 11
9	Kirkintilloch - -	1,897 0 0	...	...	199 18 9	2,096 18 9
10	Luss - - - *	298 4 3	...	...	21 1 2	319 5 5
11	Roseneath - - *	360 11 10	...	...	72 6 6	432 18 4
12	Row - - - *	1,707 3 3	...	...	258 1 5½	1,965 4 8
	Total -	13,099 18 5¾	11 15 8	...	1,866 0 6½	14,977 14 8
	DUMFRIES.					
1	Annan - - -	1,801 15 11	...	...	250 10 0	2,052 5 11
2	Applegarth - -	150 2 4¾	...	...	27 15 8	177 18 0
3	Caerlaverock - -	397 6 11¼	...	...	66 16 2½	464 3 1
4	Canonbie - - *	729 10 11	...	...	53 13 2	783 4 1
5	Closeburn - - *	603 6 7	...	...	19 4 1½	622 10 8
6	Cummertrees - -	242 15 1¼	...	...	30 19 9	273 14 10
7	Dalton - - -	150 10 3½	...	...	13 4 0	163 14 3
8	Dornock - -	226 16 10	...	...	26 10 8	253 7 6
9	Dryfesdale - -	629 0 7	...	...	74 11 6	703 12 1
10	Dumfries - - *	2,925 8 7	...	...	541 11 1	3,466 19 8
11	Dunscore - -	326 15 8½	...	...	53 5 8	380 1 4
12	Durrisdeer - -	435 11 7½	...	...	27 4 11	462 16 6
13	Eskdalemuir - - *	148 8 2½	20 0 0	...	...	168 8 2
14	Ewes - - - *	50 14 1	...	...	1 7 4	52 1 5
15	Glencairn - - *	564 5 8½	...	2 15 0	46 11 0	613 11 8
16	Graitney - -	481 16 3	...	...	46 7 0	528 3 3
17	Half-Morton - -	83 3 11½	...	...	13 10 5	96 14 4
18	Hoddam - -	328 5 8	...	...	38 3 10	366 9 6
19	Holywood - -	387 11 4	...	...	14 4 10	401 16 2
20	Hutton - - -	232 0 0	...	...	13 16 6	245 16 6
21	Johnstone - -	269 18 1	...	...	20 3 9	290 1 10
22	Keir - - -	292 1 7	...	...	21 16 10	313 18 5
23	Kirkconnel - -	290 12 2½	...	...	5 13 2	296 5 4
24	Kirkmahoe - -	356 8 10	...	...	35 9 6	391 18 4
25	Kirkmichael - -	159 11 11	...	...	43 9 4	203 1 3
26	Kirkpatrick-Fleming	420 3 1	...	...	45 11 8	465 14 9
27	Kirkpatrick-Juxta -	186 16 4	...	...	4 10 0	191 6 4
28	Langholm - - *	409 9 4	...	...	87 12 2	497 1 6
29	Lochmaben - - *	751 12 9	...	...	70 15 11	822 8 8
30	Middlebie - - *	1,048 1 1½	...	...	13 6 11	1,061 8 0
31	Moffat - - -	504 3 10	...	...	211 9 9	715 13 7
32	Morton - - -	476 0 8	65 19 3	...	84 5 4	626 5 3
33	Mousewald - -	160 0 5½	37 0 0	...	2 0 5	199 0 10
34	Penpont - - -	232 7 9	...	...	30 17 10	263 5 7
35	Ruthwell - -	275 11 0	...	...	25 1 7	300 12 7
36	St Mungo - -	193 1 6½	...	...	11 6 0	204 7 6
37	Sanquhar - -	732 10 11	...	...	76 1 10	808 12 9
38	Tinwald - - -	300 4 6	...	...	21 14 9	321 19 3
39	Torthorwald - -	304 3 8½	...	...	24 7 6	328 11 2
40	Tundergarth - -	203 6 8½	...	...	...	203 6 8
41	Tynron - - -	110 13 11½	...	...	12 9 6	123 3 5
42	Wamphray - -	113 19 1	...	...	3 8 1	117 7 2
43	Westerkirk - -	173 2 4	...	...	34 4 2	207 6 6
	Total -	18,859 8 4¾	122 19 3	2 15 0	2,245 3 8	21,230 6 3

EXPENDITURE.

aintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
173 10 5	7 5 11	18 1 8	32 2 10	3 15 6	...	...	234 16 4	6
398 13 5	57 9 6	88 14 6	197 1 0	0 4 6	...	4 6 8	1,246 9 7	7
193 15 6	61 2 3	71 0 0	259 4 7	0 13 6	...	19 14 5	1,605 10 3	8
195 3 6	68 8 5	64 8 0	260 5 11	11 11 8	...	1 1 3	1,900 18 9	9
233 6 11	14 19 0½	25 0 0	35 18 7	5 10 0	...	...	314 14 6½	10
259 17 4	2 16 3	20 0 0	56 12 0	...	...	3 19 4	343 4 11	11
201 10 0	15 10 1	43 6 8	262 12 11½	...	...	...	1,522 19 8½	12
245 14 5¾	365 7 8	604 11 6	1,958 7 1	42 0 0	...	29 1 8	13,245 2 4¾	
80 10 11	48 4 6	51 2 4	169 5 4	77 5 0	200 0 0	20 15 0	2,047 3 1	1
15 19 3	5 0 5	12 12 6	20 14 11	...	...	...	154 7 1	2
33 19 7	28 0 6	12 0 0	36 3 9½	...	...	...	410 3 10½	3
27 19 4	7 16 0	41 2 6	79 1 6	1 8 1	...	...	757 7 5	4
99 19 9½	32 8 3	17 13 10	86 8 5	...	38 10 0	...	575 0 3½	5
22 17 0½	3 2 1	18 8 0	43 14 3	3 19 6	...	...	292 0 10½	6
40 4 4	0 12 6	10 0 0	20 12 5	...	...	...	171 9 3	7
07 1 0	25 14 6	15 4 4	44 12 11	...	...	...	292 12 9	8
44 5 2	13 14 5½	25 11 0	57 17 1	...	...	...	641 7 8½	9
55 4 8	85 14 8	119 17 5	446 12 7	21 17 0	340 7 3	36 6 2	3,905 19 9	10
85 1 9	8 6 6	19 8 7	67 1 5	21 2 9	...	...	401 1 0	11
57 9 9	17 11 6	25 4 10½	66 4 0	...	...	...	466 10 1½	12
11 18 7½	10 6 4½	11 11 6	17 3 5	...	...	34 0 7	185 0 6	13
32 13 9	1 11 10	3 0 0	14 5 0	...	...	...	51 10 7	14
20 7 2½	0 5 6	32 2 0	75 6 4½	...	...	1 1 0	629 2 1	15
42 3 11	5 4 11	17 18 4	79 4 0	...	...	...	444 11 2	16
78 13 5½	...	9 19 4	26 5 8	...	...	...	114 18 5½	17
02 15 8½	3 13 7	29 14 10	63 3 11½	...	...	...	399 8 1	18
59 13 7	5 4 0	10 0 0	23 7 8	...	...	...	398 5 3	19
91 12 7	10 16 6½	12 17 6	32 10 3½	1 15 0	...	...	249 11 11	20
15 5 1	1 1 9	30 2 8	31 2 4	...	...	...	277 11 10	21
84 17 7	11 16 0	18 4 9	54 11 6	2 4 5	...	...	271 14 3	22
84 11 6	7 7 11½	15 12 0	60 5 2	...	...	...	267 16 7½	23
02 10 9	10 16 0	22 2 0	32 18 2	...	...	...	368 6 11	24
69 4 9½	13 8 2	14 6 6	23 15 0½	...	...	...	220 14 6	25
72 18 4½	17 5 0	20 8 8	69 16 6	...	...	1 19 10	482 8 4½	26
09 11 3	14 1 5	11 8 7	24 11 1	...	...	...	159 12 4	27
54 4 4	40 18 9½	22 1 0	94 10 6	...	...	5 5 7	617 0 2½	28
90 6 7	17 18 0	71 10 10	85 0 1	55 4 7	...	...	820 0 1	29
16 10 3½	9 17 2	44 7 2	71 8 11½	575 4 8	...	9 18 10	1,027 7 1	30
73 17 9½	13 4 11	20 0 0	46 11 0	...	...	...	553 13 8½	31
85 15 8	16 10 0	40 1 7	84 0 11	0 2 6	10 0 0	1 16 9	638 7 5	32
18 17 9	0 5 0	7 18 7½	30 3 4	...	...	...	157 4 8½	33
74 12 0	12 18 0	14 19 6	54 19 4	...	...	...	257 8 10	34
35 3 3	5 9 0	11 12 8	36 9 7	...	...	3 7 10	292 2 4	35
28 1 4½	7 10 0	11 3 6	25 18 1	...	...	...	172 12 11½	36
43 14 9	4 15 7	34 7 9	117 14 8	...	...	8 0 0	808 12 9	37
12 10 2	8 15 6	10 16 4	24 14 9½	...	...	0 14 9	257 11 6½	38
62 17 2½	10 17 9	22 18 4½	31 11 1	5 18 6	...	...	334 2 11	39
50 16 11½	3 1 6	8 3 10	22 16 11	...	...	...	184 19 2½	40
84 7 3½	2 3 0	8 9 8	21 2 2	...	...	...	116 2 1½	41
59 2 0	3 8 0	19 0 0	16 15 3	...	...	...	98 5 3	42
56 5 3	16 11 7	13 1 0	12 17 3	...	...	...	198 15 1	43
596 13 5	563 8 8½	988 5 10½	2,543 8 8½	766 2 0	588 17 3	123 6 4	21,170 2 3½	

No	County and Parish.	RECEIPT. From Assessment. £ s. d.	From Over-Draft on Bank Account, or other Quarter. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources. £ s. d.	Total Receipts. £ s. d.
	EDINBURGH.					
1	Borthwick - - *	465 17 9½	...	...	53 12 0½	519 9 10
2	Calder, Mid - -	313 4 6	...	...	35 3 11	348 8 5
3	Calder, West - -	1,201 1 0¼	...	...	105 5 0½	1,306 6 0
4	Carrington - -	118 5 5	...	...	4 3 5	122 8 10
5	Cockpen - -	915 4 7	...	...	82 11 10	997 16 5
6	Colinton - -	1,051 11 9½	...	...	320 1 8	1,371 13 5
7	Corstorphine - - *	449 1 1	5 4 6	...	217 15 2½	672 0 9
8	Cramond - -	992 0 0	...	...	250 9 7	1,242 9 7
9	Cranston - -	170 13 10	...	...	58 5 6	228 19 4
10	Crichton - - *	274 14 7	...	...	40 4 6	314 19 1
11	Currie - - -	532 6 4	...	...	48 10 0	580 16 4
12	Dalkeith - - -	1,350 17 3	...	...	168 7 10	1,519 5 1
13	Duddingston - - *	1,286 9 6	...	...	147 7 2	1,433 16 8
14	Edinburgh - - *	21,848 16 6¼	...	...	3,804 2 2	25,652 18 8
15	Fala - - - *	77 9 7	...	...	12 4 8	89 14 3
16	Glencross - -	192 7 1½	...	...	10 15 3	203 2 4
17	Heriot - - -	39 0 0	...	...	...	39 0 0
18	Inveresk - -	2,536 14 11	...	...	334 0 5	2,870 15 4
19	Kirknewton - - *	601 6 0½	...	...	78 10 5½	679 16 6
20	Lasswade - -	1,217 7 2	...	...	484 16 2	1,702 3 4
21	Leith, North - - *	2,958 9 7	...	...	286 18 5	3,245 8 0
22	Leith, South - - *	6,664 12 1	...	...	922 4 2	7,586 16 3
23	Liberton - -	1,497 2 4	...	...	169 4 6	1,666 6 10
24	Newbattle - -	609 7 7½	...	...	60 9 6	669 17 1
25	Newton - - -	565 1 5	...	...	95 9 9	660 11 2
26	Penicuik - -	798 8 7	...	...	106 8 3	904 16 10
27	Ratho - - -	480 13 0	...	...	124 6 0	604 19 0
28	St Cuthberts and Canongate Combn. *	27,444 1 1	...	...	3,448 15 5	30,892 16 6
29	Stow - - *	555 9 6½	...	...	57 12 3	613 1 9
30	Temple - - - *	332 15 9½	...	...	43 13 0	376 8 9
	Total -	77,540 10 1	5 4 6	...	11,571 8 1	89,117 2 8
	ELGIN OR MORAY.					
1	Alves - - - *	380 12 10½	...	...	17 9 5	398 2 3
2	Bellie - - - *	560 15 10	...	...	31 4 0	591 19 10
3	Birnie - - - *	91 19 7	...	...	0 16 3	92 15 10
4	Cromdale - - *	1,355 3 11	...	...	89 10 10	1,444 14 9
5	Dallas - - - *	344 8 7	...	...	16 5 7	360 14 2
6	Drainie - - - *	542 19 1	...	...	90 1 9	633 0 10
7	Duffus - - - *	702 8 6	...	...	50 4 0½	752 12 6
8	Dyke and Moy -	535 5 4	...	...	27 10 2	562 15 6
9	Edinkillie - - *	625 16 11	...	...	51 4 1	677 1 0
10	Elgin - - - *	2,378 18 5¾	...	...	315 13 6	2,694 11 11
11	Forres - - -	1,587 13 9	...	...	159 14 10½	1,747 8 7
12	Kinloss - - -	404 13 2¾	...	...	34 18 10	439 12 0
13	Knockando - - *	535 1 1	...	...	13 2 11	548 4 0
14	New Spynie - - *	508 13 7	...	...	55 12 4	564 5 11
15	Rafford - - - *	233 14 1	...	...	19 18 2	253 12 3
16	Rothes - - - *	536 13 4½	...	...	46 8 8	583 2 0
17	St Andrews-Lhanbride - -	306 15 9	...	...	23 17 9	330 13 6
18	Speymouth - - *	274 17 11	...	...	50 11 5	325 9 4
19	Urquhart - - *	686 6 7	...	...	72 17 9	759 4 4
	Total -	12,592 18 5½	...	...	1,167 2 4	13,760 0 9

EXPENDITURE.

aintenance of istered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
16 16 4½	17 12 5½	15 18 6	63 16 8	...	...	...	514 4 0	1
40 15 1	20 13 1	11 6 8	54 1 9½	...	...	...	426 16 7½	2
14 10 3½	18 18 10	24 0 6	110 7 0	34 0 11	...	11 5 4	1,313 2 10½	3
85 19 11½	2 10 0	9 2 2	27 15 10½	1 2 2	...	...	126 10 2	4
11 2 0	12 19 6	18 5 5	131 4 9	...	...	...	1,173 11 8	5
63 2 0	15 15 5½	31 10 0	125 14 2½	...	...	114 11 10	950 13 6	6
97 15 6½	11 8 10	38 7 6	78 16 1	...	...	...	726 7 11½	7
15 16 9½	12 6 7	57 6 1	123 8 4½	52 3 4	...	...	1,461 1 2	8
02 15 11	7 15 7½	13 0 0	40 1 9½	...	...	...	263 13 4	9
20 16 9	3 6 11	19 2 8	43 8 1	4 13 6	...	...	291 7 11	10
66 9 5	15 5 2	30 10 0	90 16 7	...	...	...	573 1 2	11
23 7 4	50 12 4	44 11 0½	194 6 7½	...	...	...	1,612 17 4	12
42 13 8	40 15 3	70 7 11	189 17 7	6 12 6	...	38 4 6	1,288 11 5	13
44 19 8	344 19 11	972 6 0½	4,132 10 2	255 11 5	...	...	22,250 7 2½	14
76 17 4	1 0 0	12 13 9	13 2 6	...	...	...	103 13 7	15
05 14 5	10 8 2	10 0 0	26 3 8	...	...	...	152 6 3	16
28 5 4	0 8 5½	4 17 6	6 10 6	...	...	...	40 1 9½	17
58 4 4½	37 7 2	84 8 11	465 2 1	396 18 6	...	6 10 6	2,648 11 6½	18
28 6 6½	16 14 5½	24 9 0	81 18 0	6 5 3	...	3 17 1	661 10 4	19
80 17 6	12 15 5	45 19 3	169 8 2	0 3 6	...	. .	1,109 3 10	20
04 11 2	4 10 0	140 17 8	671 15 1	52 3 0	...	47 17 7	2,921 14 6	21
79 17 6	177 6 0	348 18 0	1,228 16 11	53 2 4	...	13 12 7	7,701 13 4	22
75 16 0	26 5 10	64 17 0	169 5 3	...	...	5 16 3	1,442 0 4	23
95 5 8½	3 12 6	27 1 2	78 17 7	0 3 6	...	...	715 0 5½	24
39 8 10	31 10 11	28 3 10	103 11 2½	1 13 6	...	...	504 8 3½	25
3 7 0	19 11 10	32 10 0	106 15 10	...	...	...	872 4 8	26
78 6 5	11 2 4	14 6 8	48 14 9	...	...	...	552 10 2	27
78 5 9	89 11 2	803 17 9	3,691 4 6	36 4 4	...	158 13 4	28,457 16 10	28
93 6 4½	3 17 0½	29 1 6	52 4 7½	1 3 0	...	...	479 12 6½	29
40 1 3½	52 16 3½	13 16 2	45 18 4	...	...	...	352 12 1	30
03 12 4	1,073 17 6½	3,041 12 8	12,365 14 7	902 0 9	...	400 9 0	81,687 6 10½	
78 1 7	11 16 7	11 4 0	42 18 0	1 9 5	...	...	345 9 7	1
00 6 8	8 9 0	17 17 9½	63 11 4½	2 11 1	...	...	492 15 11	2
36 5 1½	2 7 9	1 8 1	20 16 1½	...	...	...	110 17 1	3
0 5 8	8 13 6	68 11 4	115 7 2	10 8 9	...	3 8 3	1,576 14 8	4
6 19 2½	2 0 6	15 6 2	50 15 7	...	...	...	315 1 5½	5
7 16 5	2 4 6	29 3 7	90 19 1⅓	...	...	...	540 3 7½	6
9 16 3½	5 0 6	25 0 0	119 1 1	4 16 9	...	...	713 14 7½	7
1 16 7	0 13 6	16 17 6	47 12 10½	...	...	...	567 0 5½	8
4 10 0	6 7 1	17 4 10	98 9 0½	...	18 13 8	...	605 4 7½	9
7 18 0	31 15 3½	62 18 10	390 2 7½	314 16 6	...	...	2,177 11 3	10
5 17 9	56 12 3½	42 19 0	110 18 1½	...	...	...	1,496 7 2	11
2 14 5½	3 15 0	12 1 9	44 13 11	...	...	...	313 5 1½	12
4 5 9	4 11 6	31 0 8	56 6 6	5 12 7	...	...	471 17 0	13
5 14 10½	25 15 0	13 11 6	72 2 0½	...	...	12 1 11	469 5 4	14
9 8 6½	8 8 0	10 10 0	55 6 10½	...	...	...	223 13 5	15
4 14 5	6 11 3	50 17 0	70 8 7½	6 18 3	...	...	569 9 6½	16
6 18 2	...	12 0 0	67 10 1	...	...	...	306 8 3	17
1 11 1½	37 1 8	4 15 6	28 10 8	6 16 6	...	...	268 15 5½	18
5 15 9½	21 18 10½	24 7 2	86 14 11½	1 16 0	...	...	710 12 9½	19
0 16 5	244 1 9½	467 14 8½	1,632 3 9½	355 6 10	18 13 8	15 10 2	12,274 7 4½	

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receip
	FIFE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
1	Abbotshall - - *	1,326 18 8½	...	...	182 5 9½	1,509 4
2	Abdie - - -	...	...	71 14 9	40 6 5	112 1
3	Aberdour - -	182 8 2½	...	...	43 7 1	225 15
4	Anstruther-Easter -	182 1 7½	...	...	15 8 8	197 10
5	Anstruther-Wester -	...	...	86 11 2	1 14 0	88 5
6	Arngask - - -	67 11 4	42 16 4	...	83 11 9½	193 19
7	Auchterderran -	335 0 4½	...	...	85 1 1	420 1
8	Auchtermuchty -	598 18 7	...	...	91 17 10	690 16
9	Auchtertool - -	127 17 9¾	...	...	23 8 0	151 5
10	Ballingry - -	87 4 6	...	...	51 17 2	139 1
11	Balmerino - -	...	...	158 13 0	24 14 10	183 7
12	Beath - - -	400 10 0	...	...	50 9 5	450 19
13	Burntisland - -	642 9 7	...	...	111 7 6	753 17
14	Cameron - -	304 14 3	...	...	56 5 6	360 19
15	Carnbee - - -	274 2 2	...	...	36 0 5	310 2
16	Carnock - - - *	485 19 0½	...	...	308 18 8	794 17
17	Ceres - - - *	727 10 3½	...	...	97 13 10	825 4
18	Collessie - - -	285 0 0	...	...	51 18 3	336 18
19	Crail - - -	312 13 0	...	...	115 19 6	428 12
20	Creich - - -	...	...	84 6 9	1 11 11	85 18
21	Cults - - -	281 9 6½	...	...	13 12 9	295 2
22	Cupar - - -	1,319 0 0	...	...	140 17 4	1,459 17
23	Dairsie - - -	130 6 8	...	...	23 10 6	153 17
24	Dalgety - - -	248 3 10	...	...	23 14 2	271 18
25	Denino - - -	57 0 0	...	...	2 2 9	59 2
26	Dunbog - - -	...	...	59 7 0	18 5 8	77 12
27	Dunfermline - - *	4,467 0 4½	...	...	850 1 10	5,317 2
28	Dysart - - - *	1,583 18 9	...	...	324 4 6	1,908 3
29	Elie - - -	...	...	61 12 4	133 0 9	194 13
30	Falkland - -	335 0 0	...	...	183 5 2	518 5
31	Ferry-Port-on-Craig	544 12 2½	395 0 0	...	79 9 8	1,019 1
32	Flisk - - -	...	...	44 8 8½	5 16 9	50 5
33	Forgan - - -	290 0 0	...	...	33 18 0	323 18
34	Inverkeithing - -	669 4 7	...	...	131 5 5	800 10
35	Kemback - -	114 8 9	...	...	12 16 8	127 5
36	Kennoway - -	468 18 1½	...	...	25 3 0	494 1
37	Kettle - - -	382 14 6½	...	...	225 10 5½	608 5
38	Kilconquhar - - *	509 12 8	...	...	68 2 10	577 15
39	Kilmany - - -	...	...	62 19 2	13 6 2	76 5
40	Kilrenny - -	405 0 0	...	...	93 13 9	498 13
41	Kinghorn - -	282 11 9	101 9 7	...	60 7 8	444 9
42	Kinglassie - -	51 3 9	...	...	199 13 5½	250 17
43	Kingsbarns - -	145 12 9	...	...	41 3 4	186 16
44	Kirkcaldy - -	1,112 19 6½	...	...	323 3 6	1,436 3
45	Largo - - -	706 13 2½	...	...	111 9 10	818 3
46	Leslie - - - *	652 8 3½	...	...	98 9 4	750 17
47	Leuchars - -	341 8 2	...	...	78 19 2	420 7
48	Logie - - -	...	...	74 17 9¾	1 14 8	76 12
49	Markinch - - *	951 9 5½	...	...	97 14 8½	1,049 4
50	Monimail - -	205 15 6	...	...	39 15 5	245 10
51	Moonzie - - -	...	...	1 7 2	29 17 8	31 4
52	Newburgh - -	420 18 5	...	...	147 16 7	568 15
53	Newburn - -	...	...	...	1 12 8	1 12
54	Pittenweem - -	146 12 9½	...	...	154 19 7	301 12
55	St Andrews - - *	1,303 11 8	...	...	231 10 11½	1,535 2
56	St Leonards - -	134 1 11¾	...	...	12 17 6	146 19
57	St Monance - -	114 5 3	...	...	11 5 0	125 10
58	Saline - - -	281 0 8	...	...	35 4 6	316 5
59	Scoonie - - -	800 0 0	...	...	66 16 9	866 16

EXPENDITURE.									
aintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
992 4 1	8 15 6	54 10 9	178 8 9½	2 15 7	33 2 6	6 6 8	1,276 3 10½	1
105 7 4½	1 1 0	14 10 0	20 3 10	...	...	...	141 2 2½	2
136 8 2	4 8 9	20 0 0	34 12 5	...	...	...	195 9 4	3
153 12 7	...	7 7 0	27 19 1	...	...	...	188 18 8	4
55 14 1	12 2 0	5 5 0	7 4 6½	...	...	...	80 5 7½	5
93 7 8	0 12 11	5 0 0	11 11 8	...	82 17 11	1 2 9	194 12 11	6
316 19 5½	4 7 3	17 19 0	65 1 11½	6 3 1	...	...	410 10 9	7
440 14 10	0 18 0	23 12 0	75 10 11	...	...	0 10 11	541 6 8	8
102 3 3	2 8 0	10 4 0	27 4 1	20 19 4	...	...	162 18 8	9
109 0 11	2 8 0	2 10 0	17 2 7	...	...	...	131 1 6	10
169 10 7	...	10 0 0	11 6 1½	...	...	...	190 16 8½	11
355 8 11½	1 17 0	20 5 4	69 15 9	5 15 2	...	...	453 2 2½	12
574 18 0	6 11 1	35 16 4	136 5 8	11 18 0	...	...	765 9 1	13
180 3 3	...	17 16 0	40 18 11	...	...	...	238 18 2	14
187 10 8	1 15 0	8 3 0	25 8 7	177 18 6	...	...	400 15 9	15
542 0 11	4 16 10	18 4 4	60 15 8	...	127 0 0	1 11 1	754 8 10	16
507 2 8½	3 9 8½	25 12 0	66 1 1	...	...	9 7 6	611 13 0	17
300 17 0	3 12 5	17 11 11	39 11 8	2 6 2	...	...	363 19 2	18
294 16 0	4 10 6	16 1 6	35 7 11	1 5 5	...	...	352 1 4	19
56 19 9½	...	3 5 0	9 2 0	...	...	...	69 6 9½	20
218 17 4½	0 2 0	6 10 0	29 18 0	...	...	...	255 7 4½	21
139 19 4	8 13 3	52 10 0	128 18 4	...	...	15 3 1	1,345 4 0	22
121 1 11	1 0 6	5 5 0	15 17 4	...	...	...	143 4 9	23
189 6 9	2 2 3	16 7 10	51 17 8	...	...	...	259 14 6	24
27 11 0	...	6 2 9	10 9 6	...	...	...	44 3 3	25
65 10 7	...	...	6 15 6	...	...	...	72 6 1	26
726 14 9	52 11 7	146 2 6	457 8 1	24 1 1	133 5 10	53 16 3	4,594 0 1	27
251 4 4	15 18 1	70 15 1	213 2 3½	2 18 0	...	...	1,553 17 9½	28
147 1 7½	4 6 0	10 0 0	18 17 8	...	...	...	180 5 3½	29
401 13 8	3 19 1½	21 15 10	69 9 2	...	...	...	496 17 9½	30
436 4 11½	5 15 9	15 0 0	81 7 5½	35 5 5	372 0 0	4 17 3½	950 10 10½	31
46 7 6	...	2 0 0	5 17 6	...	...	...	54 5 0	32
265 7 10	0 3 0	10 0 0	55 3 8	...	...	...	330 14 6	33
681 2 10	2 0 5	29 0 0	72 18 6	...	...	...	785 1 9	34
70 15 8	0 1 0	11 2 0	19 0 8	...	...	...	100 19 4	35
393 3 1	3 13 0	20 0 0	42 19 7½	...	...	0 14 9½	460 10 6	36
365 19 8½	16 18 3	17 0 0	53 16 5	...	...	...	453 14 4½	37
458 6 11	3 11 3	20 0 0	68 2 11½	...	...	...	550 1 1½	38
74 2 10	...	10 0 0	10 3 2	...	...	0 2 9	94 8 9	39
378 2 9½	...	15 0 0	44 12 5	6 3 2	33 13 2½	...	477 11 7	40
546 8 0	2 4 6	43 14 9	151 19 8	...	...	...	744 6 11	41
216 15 3	5 18 1	13 4 0	31 5 11½	...	...	...	267 3 3½	42
128 13 9	0 2 0	15 2 2½	37 7 11¾	...	...	0 0 6	181 6 5¼	43
370 17 9½	5 10 0	73 11 3	295 14 6	9 15 3	...	...	1,255 8 9½	44
526 6 11	4 19 0	36 2 0	51 13 3	...	...	3 0 0	622 1 2	45
497 6 4	4 8 0	32 11 2	92 12 4	...	...	...	626 17 10	46
334 13 2	0 1 6	26 2 6	70 1 3½	2 8 1	...	...	433 6 6½	47
69 7 10	...	5 0 0	7 17 8	...	...	...	82 5 6	48
757 5 2½	3 6 4	45 11 0	166 17 7	...	...	...	973 0 1½	49
93 10 11	1 0 0	15 4 0	35 16 0	...	...	...	245 10 11	50
27 4 10½	...	...	3 19 11½	...	...	...	31 4 10	51
457 18 2	12 13 1	20 10 0	64 16 6	...	...	...	555 17 9	52
18 17 3	...	3 5 5	11 5 6½	...	...	...	33 8 2½	53
265 14 0½	5 17 4½	11 1 0	27 9 7½	...	...	...	310 2 0½	54
289 8 4½	11 18 6	59 19 5½	120 9 1	...	...	...	1,481 15 5	55
97 10 9	...	6 15 5	22 19 7	...	...	...	127 5 9	56
159 2 11½	3 0 0	4 4 0	35 14 6	...	...	...	202 1 5½	57
275 7 0	4 17 6	13 16 0	33 6 1	0 19 1	...	...	328 5 8	58
764 5 7	28 3 4	26 7 1	84 18 1	...	...	3 12 1	907 6 2	59

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d
60	Strathmiglo - -	374 0 6	...	...	78 11 6½	452 12 0
61	Torryburn - -	253 13 8½	...	...	23 16 11	277 10 7
62	Wemyss - - - *	1,216 0 0	...	...	148 2 6	1,364 2 6
	Total -	27,641 16 11	539 5 11	705 17 10¼	5,870 19 0½	34,757 19 8
	FORFAR.					
1	Aberlemno - -	228 13 6	...	...	70 2 5	298 15 11
2	Airlie - - -	...	...	161 8 8	28 13 5	190 2 1
3	Arbirlot - - -	235 0 0	...	...	46 19 6	281 19 6
4	Arbroath - - *	2,164 19 5	...	...	397 1 5	2,562 0 10
5	Auchterhouse - -	...	...	209 16 5½	13 16 0	223 12 5
6	Barry - - - *	405 7 8	...	...	78 7 3½	483 14 11
7	Brechin - - -	2,140 5 1	...	...	145 10 0	2,285 15 1
8	Caraldstone - -	95 2 6	...	...	10 7 6	105 10 0
9	Carmylie - -	271 0 3	...	...	18 2 10	289 3 1
10	Cortachy - -	...	...	123 0 6½	15 12 10	138 13 4
11	Craig - - -	445 2 0½	...	...	67 4 8½	512 6 9
12	Dun - - -	...	...	187 2 2	15 8 7	202 10 9
13	Dundee - - - *	14,042 11 0	217 17 8	...	2,360 12 1	16,621 0 9
14	Dunnichen - -	466 14 7	...	...	64 9 11	531 4 6
15	Edzell - - -	218 18 4	...	...	52 4 7½	271 2 11
16	Essie and Nevy -	...	...	101 6 9½	17 16 9	119 3 6
17	Farnell - - -	...	...	254 3 5	22 19 2	277 2 7
18	Fearn - - -	104 3 0	...	...	2 1 9	106 4 9
19	Forfar - - - *	1,689 12 9½	...	...	1,402 11 6	3,092 4 3
20	Glammis - -	489 1 1	...	...	72 18 3	561 19 4
21	Glenisla - - -	132 5 9	...	...	8 11 6	140 17 3
22	Guthrie - - -	...	...	111 10 5	17 15 1	129 5 6
23	Inverarity - - *	128 14 10½	...	...	50 9 7	179 4 5
24	Inverkeillor - -	382 7 6	...	...	84 19 4	467 6 10
25	Kettins - - -	...	...	83 5 4½	120 2 1	203 7 5
26	Kingoldrum - -	...	...	27 0 0	4 2 5	31 2 5
27	Kinnell - - -	220 3 6	...	...	15 0 4	235 3 10
28	Kinnettles - -	...	...	93 3 0	16 2 1	109 5 1
29	Kirkden - - -	352 8 10	...	...	48 8 0	400 16 10
30	Kirriemuir - - *	1,675 12 0½	...	...	401 14 9½	2,077 6 10
31	Lethnot - - -	125 8 3	0 12 9	...	...	126 1 0
32	Liff and Benvie - *	4,356 16 2	...	...	1,084 2 3½	5,440 18 5
33	Lintrathen - - *	...	...	108 9 7	37 6 4	145 15 11
34	Lochlee - - -	215 4 2	...	...	11 15 11	227 0 1
35	Logie-Pert - -	306 0 0	...	...	86 7 0	392 7 0
36	Lunan - - -	...	...	49 17 3	12 12 1	62 9 4
37	Lundie - - -	...	...	124 10 2½	28 6 2½	152 16 5
38	Mains & Strathmartin	299 18 8	...	...	107 0 0	406 18 8
39	Marytoun - -	...	...	96 9 2½	7 13 0	104 2 2
40	Menmuir - -	115 11 2½	...	...	...	115 11 2
41	Monifieth - -	1,113 8 11	...	...	86 3 0	1,199 11 11
42	Monikie - - -	...	...	189 7 9	10 8 0	199 15 9
43	Montrose - -	3,384 15 3	...	...	574 11 10	3,959 7 1
44	Murroes - - -	...	...	71 2 4	44 14 10	115 17 2
45	Newtyle - - -	425 11 1	...	...	70 9 5	496 0 6
46	Oathlaw - - -	...	...	70 0 0	30 1 1	100 1 1
47	Panbride - -	294 11 10	...	...	57 15 11½	352 7 9
48	Rescobie - -	142 17 0½	...	...	19 12 9	162 9 9
49	Ruthven - -	114 19 11½	...	...	10 8 0	125 7 11
50	St Vigeans - - *	2,442 3 10	...	...	384 10 0	2,826 13 10
51	Strickathrow - -	206 12 0	...	...	33 3 0	239 15 0

EXPENDITURE.								No.
Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
332 12 7½	0 18 6	21 10 0	51 4 8½	...	...	...	406 5 10	60
247 1 2	3 9 0	12 0 0	37 3 0	...	...	1 9 10½	301 3 0½	61
901 7 7	5 17 4	65 3 4	180 14 8	7 17 1	...	0 3 5	1,161 3 5	62
25,111 11 3½	288 13 5½	1,368 18 9	4,031 16 8¾	318 8 5	781 19 5½	101 18 11½	32,003 7 0¾	
257 18 0½	...	10 0 0	25 13 11½	2 4 2	...	...	295 16 2	1
145 9 4	...	7 0 0	13 19 10½	...	...	...	166 9 2½	2
223 3 5½	0 19 6	12 0 7	39 9 5½	...	...	...	275 13 0	3
1,664 15 11	4 18 0	92 8 6	347 10 10	2 14 7	...	...	2,112 7 10	4
147 13 11	0 7 6	6 1 0	16 10 3½	...	...	0 17 10	171 10 6½	5
437 6 6	9 8 4	21 0 0	59 3 5	0 11 0	...	...	527 9 3	6
1,679 13 10	19 9 4	101 14 9	280 11 9	6 5 3	...	...	2,087 14 11	7
65 18 2	0 5 0	0 4 6	16 18 1	...	...	...	83 5 9	8
244 11 4	2 5 6	12 0 0	24 1 9	...	...	...	282 18 7	9
86 12 3	14 5 0	2 1 0	9 13 11	...	...	...	112 12 2	10
454 8 8½	3 0 8	14 3 7	46 0 6	4 10 3½	...	...	522 3 9	11
156 12 11	1 3 0	7 16 10	13 14 10½	...	...	3 3 1	182 10 8½	12
1,558 2 6	391 19 5	557 2 6	2,337 8 11	89 11 5	...	215 5 9	15,149 10 6	13
509 18 5	1 16 3	14 0 0	46 9 0	...	...	...	572 3 8	14
246 1 6	0 8 8	10 0 0	35 11 11½	...	...	...	292 2 1½	15
165 14 9	...	1 13 0	11 3 3	...	...	...	178 11 0	16
243 18 10	0 8 0	7 0 0	16 19 4	...	...	0 0 6	268 6 8	17
77 4 6	...	4 15 6	22 18 7	...	...	...	104 18 7	18
2,778 16 0	12 15 9	96 3 6	387 19 2	4 19 1	...	...	3,280 13 6	19
431 7 2	5 0 6	17 10 0	49 7 1	...	...	...	503 4 9	20
64 10 3	10 0 0	11 14 0	21 18 8½	...	...	...	108 2 11½	21
95 19 0½	1 2 6	5 0 0	15 17 4	...	...	...	117 18 10½	22
173 19 0	...	...	23 8 10½	0 2 9	...	...	197 10 7½	23
397 15 5½	4 0 9	21 9 8	62 10 1½	...	...	...	485 16 0	24
145 7 3	...	9 0 0	18 15 2	...	...	...	173 2 5	25
22 16 0	...	3 14 0	5 5 6	...	...	...	31 15 6	26
148 8 5	1 16 11	12 0 0	39 10 4½	...	...	...	201 15 8½	27
55 7 10	...	5 0 0	16 7 4	...	...	...	76 15 2	28
422 7 8½	2 1 1	16 0 0	37 19 7	0 15 4	...	...	479 3 8½	29
1,956 0 4½	31 18 9½	61 2 6	199 9 10½	8 15 0	...	...	2,257 6 6½	30
134 19 5	...	...	19 1 4	...	...	...	154 0 9	31
3,514 6 6	71 10 8	274 10 10	944 2 0	217 0 5	...	103 9 2	5,124 19 7	32
91 15 8	4 2 8	14 10 0	12 6 10	4 9 0	...	...	127 4 2	33
176 19 9	0 1 6	13 0 0	24 1 3	...	...	...	214 2 6	34
437 18 10½	3 4 4½	18 1 0	64 11 4	0 3 0	...	...	523 18 7	35
68 17 3	...	...	12 8 1½	...	...	...	81 5 4½	36
131 19 0½	...	1 11 6	13 1 5½	...	...	...	146 12 0	37
318 11 7	1 17 0	45 0 0	63 5 9	0 5 2	...	...	428 19 6	38
113 7 3	...	...	12 10 1	...	...	...	125 17 4	39
81 8 1	...	0 9 0	16 8 10½	...	...	...	98 5 11½	40
977 8 4	2 13 8	33 19 6	139 14 3	...	...	...	1,153 15 9	41
140 5 1	0 5 0	...	27 16 4	...	...	...	168 6 5	42
3,462 5 1	32 0 2	123 17 10	305 0 0	7 12 6	...	...	3,930 15 7	43
107 12 0	...	...	12 7 0	...	...	...	119 19 0	44
250 9 10½	5 16 0	10 0 0	32 12 5	...	...	...	298 18 3½	45
84 2 6	...	3 10 0	22 12 0	...	...	...	110 4 6	46
273 7 10½	0 1 9	10 10 0	55 18 10½	...	...	...	339 18 6	47
137 5 4½	...	7 0 0	21 16 2	...	...	...	166 1 6½	48
58 6 0	...	3 1 10	17 2 11	...	30 0 0	...	108 10 9	49
1,864 12 2	10 0 5	106 11 2	358 12 9	30 18 5	...	...	2,370 14 11	50
186 16 6½	2 7 6	5 7 2	25 1 11	1 4 8	...	...	220 17 9½	51

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
52	Tannadice - -	271 17 4½	...	...	42 9 6	314 6 10½
53	Tealing - - -	96 13 3	...	...	10 8 0	107 1 3
	Total -	39,800 12 9	218 10 5	2,061 13 2	8,419 3 11½	50,500 0 3½
	HADDINGTON.					
1	Aberlady - -	317 0 11	...	...	21 6 7	338 7 6
2	Athelstaneford -	93 9 3	...	...	17 9 5	110 18 8
3	Bolton - - -	50 2 3	...	...	10 8 0	60 10 3
4	Dirleton - - -	400 12 10	...	...	93 8 5	494 1 3
5	Dunbar - - - *	1,891 6 0	...	...	173 16 6	2,065 2 6
6	Garvald - - - *	211 18 8	...	...	7 13 1	219 11 9
7	Gladsmuir - -	442 1 0	...	...	55 14 8	497 15 8
8	Haddington - - *	1,636 10 3	...	...	190 13 6	1,827 3 9
9	Humbie - - -	156 14 4½	...	...	34 17 8	191 12 0½
10	Innerwick - -	288 11 10½	...	...	3 12 0	292 3 10½
11	Morham - - -	...	...	...	...	...
12	North Berwick - *	474 9 6	...	...	48 17 6	523 7 0
13	Oldhamstocks - -	203 1 0½	...	...	...	203 1 0½
14	Ormiston - -	291 8 0	...	...	5 16 4	297 4 4
15	Pencaitland - -	274 0 7½	...	...	61 2 3	335 2 10½
16	Prestonkirk - -	670 9 4½	...	...	176 12 4	847 1 8½
17	Prestonpans - -	669 2 10	...	...	89 8 11	758 11 9
18	Salton - - -	190 5 0	...	...	152 15 0	343 0 0
19	Spot - - -	143 6 0	...	...	2 14 3	146 0 3
20	Stenton - - -	218 18 9	...	...	63 0 0	281 18 9
21	Tranent - - -	1,552 7 6	...	...	170 0 8	1,722 8 2
22	Whitekirk - -	358 6 5	...	...	72 8 11	430 15 4
23	Whittingham - -	207 19 9½	...	...	13 16 0	221 15 9½
24	Yester - - -	116 17 3	...	...	78 2 10	195 0 1
	Total -	10,858 19 6	...	...	1,543 14 10	12,402 14 4
	INVERNESS.					
1	Abernethy - - *	901 3 6	...	...	33 14 5	934 17 11
2	Alvie - - - *	430 16 3	27 3 5	...	30 18 3	488 17 11
3	Ardersier - - *	247 4 9	13 16 0	...	176 13 5½	437 14 2½
4	Barra - - - *	348 0 0	83 10 0	...	38 12 0	470 2 0
5	Boleskine & Abertarff *	833 8 2	...	...	77 9 6	910 17 8
6	Bracadale - - *	521 5 7	...	...	21 14 7	543 0 2
7	Croy - - - *	513 0 0	51 10 0	...	45 11 7	610 1 7
8	Daviot - - - *	516 7 6	...	...	50 4 7	566 12 1
9	Dores - - -	669 6 10	...	...	49 8 3	718 15 1
10	Duirnish - -	602 15 9	...	...	83 3 3	685 19 0
11	Duthil - - - *	611 14 2	...	...	70 3 8	681 17 10
12	Glenelg - - - *	859 13 5	...	...	123 3 4	982 16 9
13	Harris - - - *	685 5 2	...	...	53 15 1	739 0 3
14	Inverness - - *	5,951 17 4	...	...	1,312 11 9	7,264 9 1
15	Kilmallie - - *	1,388 7 9	...	...	188 5 5	1,576 13 2
16	Kilmonivaig - - *	939 14 9½	...	...	316 1 6½	1,255 16 4
17	Kilmorack - - *	982 15 2	...	...	11 4 6	993 19 8
18	Kilmuir (Skye) - *	454 13 2	...	...	125 11 4	580 4 6
19	Kiltarlity - - *	734 0 0	...	...	62 10 1	796 10 1
20	Kingussie - - *	957 12 4	...	...	45 14 7	1,003 6 11
21	Kirkhill - - -	588 18 8	...	...	70 0 2	658 18 10
22	Laggan - - - *	713 9 7	...	...	48 12 1	762 1 8
23	Moy - - -	267 1 3	...	...	29 9 2	296 10 5
24	Petty - - - *	467 19 7	...	...	6 19 1	474 18 8
25	Portree - - - *	665 3 9	...	...	89 16 11	755 0 8

EXPENDITURE.								No.
Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
223 8 6	...	13 7 0	35 2 9	...	...	...	271 18 3	52
68 2 10	19 12 1	...	21 17 11	...	...	...	109 12 10	53
37,962 4 11½	673 3 3	1,824 2 3	6,500 1 2½	382 2 0½	30 0 0	322 16 4	47,694 10 0½	
186 10 10½	5 7 0	23 5 8	52 0 2	...	...	...	267 3 8½	1
144 0 10	4 2 3	6 9 6	29 15 1	...	...	...	184 7 8	2
41 16 3	7 0 0	...	12 14 11	...	...	...	61 11 2	3
329 7 10¼	12 1 9	24 14 1	74 18 7	...	...	...	441 2 3¼	4
1,439 0 3½	9 2 10	35 17 0	148 9 6½	...	...	...	1,632 9 8	5
172 2 7	7 1 0	10 0 0	29 6 7½	...	...	...	218 10 2½	6
400 2 1	0 18 6	19 13 4	87 13 7½	72 12 11½	...	...	581 0 6	7
1,567 5 6	20 4 6	56 19 9	173 19 2	...	...	...	1,818 8 11	8
141 10 6	0 18 0	12 1 0	36 14 7	...	...	...	191 4 1	9
204 12 2	...	8 0 0	31 15 11	...	...	...	244 8 1	10
3 17 0	...	...	7 8 6	...	...	...	11 5 6	11
400 9 3	5 10 9	20 0 0	95 12 4	...	...	...	521 12 4	12
132 1 3	15 6 0	2 15 0	28 8 11½	...	...	...	178 11 2½	13
210 16 7¾	0 1 0	10 0 0	48 12 0½	...	...	...	269 9 8¼	14
285 3 4	7 11 6	11 8 3	47 0 5½	...	...	...	351 3 6½	15
711 14 4¼	19 16 6	24 18 0	76 2 10	...	...	...	832 11 8¼	16
531 0 0	2 12 0	23 0 7	131 8 6	...	...	...	688 1 1	17
103 9 9½	19 8 2	16 3 10	45 8 5	...	...	...	184 10 2½	18
99 8 3	1 10 0	8 4 3	37 5 11½	...	...	1 10 0	147 18 5½	19
241 7 7	1 4 0	11 3 0	47 11 6	...	...	...	301 6 1	20
1,349 10 1¾	41 6 1	43 7 9	234 15 6	...	...	...	1,668 19 5¾	21
376 6 6½	4 15 1½	14 3 6	61 4 1½	...	...	0 14 2½	457 13 6	22
117 19 7¾	25 3 8	11 13 6½	29 17 4	...	...	...	184 14 2¼	23
131 15 7	0 0 6	9 3 5	36 10 8½	...	...	...	177 10 2½	24
9,323 8 3¾	211 1 1½	403 1 5½	1,604 15 4½	72 12 11½	...	2 4 2½	11,617 3 5¼	
753 4 5½	20 19 6½	33 1 4	71 6 6½	40 5 1	...	...	918 16 11½	1
378 15 0	17 11 0	27 0 11	55 8 7½	...	...	6 12 1	485 7 7½	2
247 5 7¾	8 4 0	23 19 8¾	65 8 10	...	16 0 0	...	360 18 2½	3
370 0 2	5 0 0	72 0 0	40 0 0	28 15 0½	...	1 4 10	517 0 0½	4
571 14 2	11 19 6	54 16 0	73 3 11	...	...	7 2 6	718 16 1	5
241 17 9	18 10 0	88 16 9	72 19 3	...	...	422 2 1	844 5 10	6
413 16 7	42 16 11	36 3 3	71 18 2	...	23 0 0	2 14 8	590 9 7	7
493 4 10	1 10 0	21 18 4	48 3 6	10 10 0	...	...	575 6 8	8
527 18 10	7 7 5	23 9 6	68 13 4	...	...	...	627 9 1	9
501 4 11½	17 15 3	52 2 0	124 9 7	...	...	...	695 11 9½	10
628 4 5	4 14 5	33 11 5	69 4 9	0 8 0	...	0 3 9	736 6 9	11
636 2 2	12 1 6	210 16 7	94 13 2	1 1 0	...	5 2 4	959 16 9	12
569 6 6	6 10 0	66 0 0	73 9 1	...	...	...	715 5 7	13
5,206 15 9	51 15 5	193 7 9	866 6 0½	22 0 9	...	35 14 0	6,375 19 8½	14
1,204 10 4	31 1 10	70 0 0	149 12 9	...	...	...	1,455 4 11	15
676 19 3	36 8 4	70 10 0	110 9 11	10 0 0	...	3 3 0	907 10 6	16
703 14 1	19 0 2	29 10 0	73 13 9	...	...	...	825 18 0	17
470 18 9	6 9 2	14 17 8	87 18 11	...	...	...	580 4 6	18
712 5 9½	7 7 0	27 17 8	62 9 7½	3 19 9	...	...	813 19 10	19
795 18 5	6 1 2	71 1 0	103 14 5	...	...	...	976 15 0	20
513 8 0½	10 3 0	15 0 0	61 16 0½	...	...	...	600 7 1	21
522 17 10	11 19 2	126 1 10	64 8 10	0 8 0	...	6 5 7	732 1 3	22
202 13 10	3 15 1	15 6 0	29 2 3	...	22 5 9	...	273 2 11	23
300 1 5	6 9 3	20 0 0	56 7 6	...	...	...	382 18 2	24
508 0 10	8 3 0	44 0 0	101 17 7	...	...	...	662 1 5	25

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d
26	Sleat - - - *	650 0 0	...	...	32 6 0	682 6 0
27	Small Isles - -	...	...	92 2 9	...	92 2 9
28	Snizort - - -	747 10 6	...	...	106 8 6	853 19 0
29	Strath - - - *	614 15 11	...	...	64 16 9	679 12 8
30	Uist, North - - *	517 5 8	...	...	75 13 6	592 19 2
31	Uist, South - -	779 9 6	...	...	97 19 6	877 9 0
32	Urquhart - - *	1,006 0 1	...	...	86 11 8	1,092 11 9
	Total -	35,166 16 1½	175 19 5	92 2 9	3,625 4 6	39,060 2 9
	KINCARDINE.					
1	Arbuthnott - -	...	...	146 4 1	57 17 1	204 1 2
2	Banchory-Devenick	645 7 7	...	...	143 9 1	788 16 8
3	Banchory-Ternan -	655 3 1	...	...	75 7 9	730 10 10
4	Benholm - -	440 0 0½	...	...	58 1 8	498 1 8
5	Bervie - - -	432 2 6½	...	...	23 11 11	455 14 5
6	Dunottar - - *	479 19 1	...	...	47 8 6	527 7 7
7	Durris - - - *	269 10 2	...	...	65 9 4	334 19 6
8	Fettercairn - -	440 8 5	...	...	59 4 0	499 12 5
9	Fetteresso - - *	1,570 0 2	...	...	158 6 7	1,728 6 9
10	Fordoun - - -	333 14 9	...	...	52 19 8½	386 14 5
11	Garvock - - -	80 9 11	...	...	15 10 0	95 19 11
12	Glenbervie - -	235 0 4½	...	..	40 18 11	275 19 3
13	Kinneff - - - *	233 15 2	...	...	17 5 5	251 0 7
14	Laurencekirk - -	386 1 2	...	...	101 17 5	487 18 7
15	Maryculter - -	212 4 6	...	...	17 7 7	229 12 1
16	Marykirk - - *	624 3 6½	...	...	90 3 10½	714 7 5
17	Nigg - - -	733 7 3	...	...	30 3 0	763 10 3
18	St Cyrus - - *	578 18 0	...	...	74 6 5½	653 4 5
19	Strachan - -	247 16 10	...	...	230 9 10½	478 6 8
	Total -	8,598 2 7	...	146 4 1	1,359 18 2	10,104 4 10
	KINROSS.					
1	Cleish - - -	33 15 8	...	30 13 10½	18 4 10	82 14 4
2	Kinross - - - *	343 6 1	...	...	206 15 7	550 1 8
3	Orwell - - -	335 4 1	...	...	167 5 4	502 9 5
4	Portmoak - -	196 0 1¾	...	...	49 14 1	245 14 2
	Total -	908 5 11¾	...	30 13 10½	441 19 10	1,380 19 8
	KIRKCUDBRIGHT.					
1	Anwoth - - - *	207 6 5	...	...	12 15 8½	220 2 1
2	Balmaclellan - - *	273 2 7	...	...	12 6 6	285 9 1
3	Balmaghie - - *	204 16 8½	...	...	51 3 4½	256 0 1
4	Borgue - - -	437 11 1	...	...	5 0 8	442 11 9
5	Buittle - - - *	270 7 8	...	...	52 4 10	322 12 6
6	Carsphairn - -	140 0 0	...	...	9 4 6	149 4 6
7	Colvend - - - *	390 10 0	...	...	7 13 8	398 3 8
8	Crossmichael - -	354 1 1	...	...	6 2 0	360 3 1
9	Dalry - - - *	556 0 0	...	...	50 0 3	606 0 3
10	Girthon - - - *	587 17 1	...	...	68 5 10	656 2 11
11	Kells - - - *	412 5 7	...	...	19 17 5	432 3 0
12	Kelton - - -	941 12 0	...	...	100 11 10	1,042 3 10
13	Kirkbean - - *	191 2 8	...	...	14 19 7	206 2 3
14	Kirkcudbright -	881 7 0	...	...	123 0 7	1,004 7 7
15	Kirkgunzeon - -	259 10 7	64 9 5	...	17 9 5	341 9 5
16	Kirkmabreck - -	424 17 4½	...	..	44 15 7	469 12 11

EXPENDITURE.																								No.
Maintenance of Registered Poor.			Maintenance of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Advances from Bank.			Miscellaneous, such as Interest on Over-Draft, etc.			Total Ordinary Expenditure.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
407	4	6	...			45	0	0	82	18	2	...			...			...			535	2	8	26
84	12	9	1	10	0	...			6	0	0	...			...			...			92	2	9	27
511	16	6½	6	17	3	51	11	4	85	17	9½	...			...			0	10	0	656	12	11	28
451	15	5	9	15	6	65	0	0	88	4	7	28	9	10	...			...			643	5	4	29
461	5	9	2	4	6	60	0	0	61	11	5	5	5	0	...			...			590	6	8	30
627	12	1	38	3	6	90	0	0	61	1	1	...			...			...			816	16	8	31
,069	7	4½	...			110	0	0	107	17	10	11	5	5	...			6	7	8	1,304	18	3½	32
,764	14	2¾	432	2	10½	1,862	19	0¾	3,190	7	3	162	7	10½	61	5	9	497	2	6	27,970	19	6½	
141	8	3½	0	16	0	14	19	0	41	7	6	...			...			...			198	10	9½	1
659	5	9	5	17	10	27	6	10	98	0	11	1	19	5	...			...			792	10	9	2
559	7	5	19	9	5	21	16	8½	92	10	7½	3	16	2	...			...			697	0	4	3
404	19	2½	4	4	2	20	10	0	50	16	1½	...			...			...			480	9	6	4
248	10	10	4	2	3	11	2	6½	49	9	3½	...			...			4	15	0½	317	19	11½	5
276	8	2	2	3	11	21	14	8	103	7	11	0	13	9	...			...			404	8	5	6
265	8	5½	52	7	7	13	9	0	51	8	10	0	15	9	...			...			383	9	7½	7
371	13	3½	...			21	16	5	47	17	8½	...			...			...			441	7	5	8
988	16	5	35	12	1	60	6	2	284	7	6	1	11	4	...			...			1,370	13	6	9
264	6	8½	0	1	0	25	8	5	102	13	1½	0	3	6	...			...			392	12	9	10
72	14	9	...			...			12	12	0	...			...			1	9	3	86	16	0	11
224	3	8½	12	6	0	12	8	3	46	2	10	...			...			...			295	0	9½	12
156	16	3½	1	7	6	9	12	6½	36	3	8	...			...			...			204	0	0	13
364	4	8	1	3	6	32	18	10	115	12	8	6	19	3	...			...			520	18	11	14
175	12	9	...			8	10	10	37	9	2½	...			...			...			221	12	9½	15
602	11	10	3	3	1	26	19	2	89	0	0	0	12	6	...			...			722	6	7	16
589	13	6	19	16	4	13	2	0	77	4	8½	6	0	9	...			...			705	17	3½	17
515	7	11½	1	18	9	19	9	7	52	8	8	...			...			...			589	4	11½	18
270	19	0	1	19	6	13	19	0	39	0	4	...			...			...			325	17	10	19
152	9	0	166	8	11	375	9	11½	1,427	13	7½	22	12	5	...			6	4	3½	9,150	18	2½	
66	8	3	1	7	0	5	10	0	9	9	1½	...			...			...			82	14	4½	1
557	9	0	4	2	8	23	3	7	78	13	1½	6	15	9	...			0	17	3	671	1	4½	2
438	12	10	0	11	9	12	5	4	70	6	1	7	16	6	...			...			529	12	6	3
208	7	1¼	2	12	0	13	1	0	21	14	1½	...			...			...			245	14	2¾	4
270	17	2¼	8	13	5	53	19	11	180	2	5½	14	12	3	...			0	17	3	1,529	2	5¾	
156	13	5	6	9	6½	13	15	10	33	10	4	...			...			...			210	9	1½	1
224	0	10	12	15	6	13	14	1	40	1	4	...			...			...			290	11	9	2
151	2	1	3	6	0	48	18	11½	39	5	5	1	1	0	...			1	1	8	244	15	1½	3
368	1	0	19	5	6	21	11	0	42	15	11	1	0	0	...			...			452	13	5	4
235	5	4	4	3	2	27	12	4	39	1	3	...			...			...			306	2	1	5
92	15	6	20	6	11	1	11	6	30	7	4	...			...			...			145	1	3	6
281	13	8	17	12	4	40	16	4	46	14	9	...			...			...			386	17	1	7
271	4	4½	18	13	0	19	12	11½	43	14	8	...			...			...			353	5	0	8
465	16	9	9	3	7	18	17	5	59	13	8	...			...			...			553	11	5	9
516	7	10	13	7	4	41	8	8	59	13	10	...			...			...			630	17	8	10
329	8	0	5	9	2	18	12	3	40	12	11	...			...			...			394	2	4	11
801	11	10	24	4	9	37	2	0	100	7	9½	...			...			...			963	6	4½	12
154	6	8½	2	3	0	27	15	8	34	9	0½	...			...			...			218	14	5	13
864	17	9½	3	0	3	42	10	0	96	1	4	3	7	6	...			14	16	2	1,024	13	0½	14
303	15	1½	1	10	8	19	17	11	33	5	3	...			138	9	5	6	1	3	502	19	7½	15
330	3	3	12	13	9½	37	5	0	65	8	9	1	0	4	...			...			446	11	1½	16

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
17	Kirkpatrick-Durham	387 18 1	...	...	69 19 3	457 17 4
18	Kirkpatrick-Irongray	87 7 10	...	...	40 12 9	128 0 7
19	Lochrutton - -	160 5 8	...	...	9 1 2	169 6 10
20	Minnigaff - -	701 8 2	...	...	56 11 2	757 19 4
21	New Abbey - - *	174 10 2	...	...	125 13 11	300 4 1
22	Parton - - -	173 17 7	...	...	5 17 11	179 15 6
23	Rerrick - - -	608 4 9	...	...	63 0 10	671 5 7
24	Terregles - - -	158 4 4	...	...	19 6 6	177 10 10
25	Tongland - - *	323 13 4	...	...	34 19 3	358 12 7
26	Troqueer - - *	1,315 18 9¾	...	...	177 5 4½	1,493 4 2¼
27	Twynholm - - *	279 6 6⅓	...	...	50 11 4	329 17 10⅓
28	Urr - - -	1,037 3 7½	...	...	47 14 6	1,084 18 1½
	Total -	11,940 6 8¾	64 9 5	...	1,296 5 8½	13,301 1 10¼
	LANARK.					
1	Avondale - - *	1,820 0 0	...	...	158 11 9	1,978 11 9
2	Barony - - - *	52,784 2 5	...	...	2,756 4 6	55,540 6 11
3	Biggar - - - *	507 13 10	...	...	18 13 0	526 6 10
4	Blantyre - -	817 5 8	...	...	96 13 3	913 18 11
5	Bothwell - - *	4,365 0 1½	...	...	215 16 3½	4,580 16 5
6	Cadder - - -	1,055 2 0¾	...	...	146 18 11	1,202 0 11¾
7	Cambuslang - - *	878 15 3	258 11 11	...	9 4 1	1,146 11 3
8	Cambusnethan - *	4,438 0 0	...	...	181 12 6	4,619 12 6
9	Carluke - - - *	1,492 9 2½	...	...	56 16 8½	1,549 5 11
10	Carmichael - -	163 7 0	...	...	10 8 0	173 15 0
11	Carmunnock - -	...	...	60 3 6	41 0 0	101 3 6
12	Carnwath - -	844 10 6	...	...	53 2 5	897 12 11
13	Carstairs - -	...	...	127 13 7	11 10 3½	139 3 10½
14	Covington - -	60 15 4¾	...	0 15 8	2 0 10	63 11 10¾
15	Crawford - -	535 11 9	...	...	28 4 4	563 16 1
16	Crawfordjohn - -	285 13 0¼	...	...	30 11 6	316 4 6¼
17	Culter - - -	201 7 10½	...	...	19 15 3	221 3 1½
18	Dalserf - - - *	1,538 7 5	...	...	524 18 6	2,063 5 11
19	Dalziel - - - *	1,557 17 0	...	...	26 19 10	1,584 16 10
20	Dolphinton - -	...	...	29 9 6	...	29 9 6
21	Douglas - - -	586 1 0½	...	...	33 2 2	619 3 2½
22	Dunsyre - - -	...	...	33 15 8	...	33 15 8
23	Glasgow - - - *	41,011 11 11	...	...	4,283 15 2	45,295 7 1
24	Glassford - -	471 3 6	...	28 0 0	78 13 4	577 16 10
25	Govan Combination *	3,5066 15 9½	...	...	2,678 12 6½	37,745 8 4
26	Hamilton - - *	4,737 6 10	...	...	303 19 3	5,041 6 1
27	Kilbride, East -	507 17 0	...	...	71 19 2	579 16 2
28	Lanark - - -	2,084 7 4	...	...	217 3 2½	2,301 10 6½
29	Lesmahagow - - *	1,932 11 11½	...	...	184 10 5½	2,117 2 5
30	Libberton - -	133 18 5	...	...	5 0 0	138 18 5
31	Monkland, New -	5,729 6 8	...	...	878 17 5	6,608 4 1
32	Monkland, Old - *	5,999 9 0¼	...	...	1,010 13 4	7,010 2 4¼
33	Pittenain - -	77 6 0	...	...	...	77 6 0
34	Rutherglen - -	2,355 8 8	...	...	224 11 3	2,579 19 11
35	Shotts - - -	1,454 2 0	...	...	127 18 9	1,582 0 9
36	Stonehouse - - *	732 11 6	...	...	80 19 1	813 10 7
37	Symington - -	91 10 8	...	...	...	91 10 8
38	Walston - - - *	116 1 8½	...	...	16 14 7½	132 16 4
39	Wandell & Lamington - -	130 4 5	...	...	...	130 4 5
40	Wiston & Roberton	167 0 2¼	...	...	15 15 8	182 15 10¼
	Total -	176,730 13 1¾	258 11 11	279 17 11	14,601 7 6½	191,870 10 6¼

EXPENDITURE.								No.
aintenance of istered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
47 3 3	7 10 4	28 12 0½	48 14 8	...	...	2 5 10	434 6 1½	17
48 19 5	0 2 6	14 1 5½	17 12 8	...	...	...	180 16 0½	18
09 18 5	1 16 0	13 1 0	16 4 5	...	26 19 7	...	167 19 5	19
19 8 5	3 19 6	25 0 0	47 2 0	...	...	5 19 0½	701 8 11½	20
25 2 8	3 2 1	59 6 11	31 7 10	...	...	...	218 19 6	21
41 8 1	...	9 18 4	35 6 1½	0 15 11	...	...	187 8 5½	22
03 13 7	5 0 0	55 6 4	81 6 6	...	...	...	645 6 5	23
32 1 8	2 15 0	6 1 0	15 5 1	...	...	...	156 2 9	24
89 16 7½	3 14 0	23 7 3	41 5 7	...	...	...	358 3 5½	25
87 0 10	28 9 8	76 3 0	172 19 10	34 12 0	...	6 9 1	1,505 14 5	26
45 10 8½	4 3 2	20 15 6½	47 9 1	...	...	5 16 3	323 14 9	27
20 5 10	17 17 0	54 12 9	127 16 2	...	...	1 8 8	1,122 0 5	28
317 13 0	252 13 9	817 7 6½	1,487 13 6½	41 16 9	165 9 0	43 17 11½	13,126 11 6½	
82 9 7	59 15 6	49 3 0	226 3 3	6 13 11	...	...	2,024 5 3	1
978 14 11	1,370 12 8	2,427 11 7	9,757 0 2	275 10 1	...	344 15 0	49,154 4 5	2
91 9 8½	15 9 4	10 19 6	51 3 4	...	...	...	469 1 10½	3
47 6 5	9 13 0	31 6 9	149 8 4	...	...	...	937 14 6	4
72 7 10½	290 5 9	126 18 8	423 4 10½	3 3 9	...	37 9 9	3,953 10 8	5
94 17 1¾	66 19 10	46 19 10	178 7 2½	1 3 0	...	...	1,388 7 0¼	6
00 14 8	18 16 9	21 9 3	188 13 7	118 13 7	...	...	1,148 7 10	7
14 2 3	273 2 3½	119 17 4	525 4 11	0 7 0	...	11 3 11	4,643 17 8½	8
04 3 7	34 14 8	40 9 2	130 4 6	...	...	...	1,409 11 11	9
81 17 9	3 13 1	1 15 10	21 14 1	...	...	...	209 0 9	10
56 2 3	1 0 0	7 2 6	16 2 6	...	...	...	80 7 3	11
50 4 1½	36 15 0	28 15 0	84 2 6	1 4 2	...	...	901 0 9½	12
86 4 11½	9 8 9	0 6 0	15 18 5	1 12 2	...	...	113 10 3½	13
46 13 3	3 18 9	...	14 15 5	...	...	...	65 7 5	14
39 17 6½	9 14 1½	23 7 6	56 6 8½	11 17 8	...	...	541 3 6½	15
39 1 11	14 4 2	11 11 0	27 13 0½	0 5 4	...	...	292 15 5½	16
55 0 8½	1 0 11	7 4 3	11 9 4	...	...	...	174 15 2½	17
69 1 7	97 4 2	41 14 10	281 1 4½	7 4 10	...	...	1,596 6 9½	18
48 4 2	110 11 2	54 13 4	223 12 4½	0 5 3	...	...	1,337 6 3½	19
26 1 10	0 3 0	...	3 4 8	...	...	...	29 9 6	20
52 18 1	22 10 4	27 4 0	60 6 0	...	...	...	662 18 5	21
25 0 2	1 2 0	2 8 0	9 4 3½	...	...	...	37 14 5½	22
969 2 1	2,200 7 5	2,351 9 5	7,393 8 11	231 9 5	...	416 15 0	42,562 12 3	23
06 16 8	8 10 0	17 8 6	123 6 9	...	...	...	456 1 11	24
030 14 6	702 1 6½	1,043 0 7	4,827 7 0	245 0 8	...	...	26,848 4 3½	25
34 2 9	109 19 1	100 0 0	639 18 8	1 1 0	...	...	4,785 1 6	26
83 10 8	10 15 6	30 0 0	152 2 4	0 15 0	...	...	677 3 6	27
82 8 8	34 10 4	55 19 10	138 15 2	...	22 8 4	...	2,134 2 4	28
22 0 9½	24 5 1	54 2 6	126 18 0½	...	...	17 1 11	2,044 8 4	29
69 17 4½	0 4 4	1 4 0	16 14 8	...	...	...	88 0 4½	30
389 10 5	69 8 8	164 13 3	731 1 11	1 17 0	...	12 2 7	5,868 13 10	31
993 3 11	130 6 1	289 11 0	863 2 4	25 5 10	...	...	8,251 9 2	32
82 13 9	4 5 0	...	9 0 0	...	...	...	95 18 9	33
239 2 1	54 14 8	45 0 0	217 0 5	...	...	...	2,555 17 2	34
605 13 1	92 10 10	55 13 6	189 17 7	6 5 10	...	...	1,650 0 10	35
520 3 9	11 2 9	23 6 3	133 6 0	7 16 9	...	2 14 7	698 10 1	36
74 13 10	5 15 0	5 0 0	11 9 4½	...	...	...	96 18 2½	37
104 18 8	...	3 18 0	11 4 5½	...	...	...	120 1 1½	38
132 5 11	3 8 8	5 5 0	14 13 5	...	...	...	155 13 0	39
112 3 2	11 11 4	7 2 5	27 0 3½	...	...	...	157 17 2½	40
7,315 16 6¾	5,924 11 6½	7,283 11 7	28,081 8 2½	947 12 3	22 8 4	842 2 9	170,417 11 2¾	

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d
	LINLITHGOW.					
1	Abercorn - -	272 8 1	...	...	40 17 0	313 5 1
2	Bathgate - -	1,949 9 1½	...	...	59 11 5	2,009 0 6
3	Borrowstounness -	782 14 9	...	...	203 17 6	986 12 3
4	Carriden - -	373 0 5	...	...	72 1 8	445 2 1
5	Dalmeny - -	424 10 8	...	...	74 4 9	498 15 5
6	Ecclesmachen - -	115 12 9	4 0 0	...	11 11 10	131 4 7
7	Kirkliston - -	794 15 2½	...	...	99 18 8	894 13 10
8	Linlithgow - -	1,750 0 0	...	...	140 11 3	1,890 11 3
9	Livingstone - -	424 18 11	...	...	45 10 2	470 9 1
10	Queensferry - -	159 10 2	...	...	21 0 8	180 10 10
11	Torphichen - -	206 15 11	...	...	28 13 6	235 9 5
12	Uphall - - -	354 14 6	...	...	44 18 9	399 13 3
13	Whitburn - -	425 0 4	...	...	111 18 3	536 18 7
	Total -	8,033 10 10	4 0 0	...	954 15 5	8,992 6 3
	NAIRN.					
1	Ardclach - - *	367 12 9½	...	...	53 19 11	421 12 8
2	Auldearn - - *	504 5 8	...	...	39 14 9	544 0 5
3	Cawdor - - - *	309 0 0	...	...	57 17 4	366 17 4
4	Nairn - - - *	1,056 13 5½	...	...	131 7 4	1,188 0 9
	Total -	2,237 11 11	...	...	282 19 4	2,520 11 3
	ORKNEY & SHETLAND.					
	ORKNEY.					
1	Birsay and Harray - *	151 3 8	...	...	52 19 11	204 3 7
2	Cross and Burness -	246 12 4	...	...	20 11 10	267 4 2
3	Eday - - -	...	...	91 14 11	9 6 11½	101 1 10
4	Evie and Rendal -	179 13 1	...	...	22 5 10	201 18 11
5	Firth - - -	89 1 11	...	...	4 17 6	93 19 5
6	Holm - - -	125 2 11½	...	...	34 7 4	159 10 3
7	Hoy and Græmsay -	...	...	31 17 3½	...	31 17 3
8	Kirkwall - -	1,058 0 0	...	...	145 0 3	1,203 0 3
9	Lady - - - *	195 18 0	...	...	8 0 4	203 18 4
10	Orphir - - - *	126 15 10	...	...	0 7 6	127 3 4
11	Ronaldshay, South -	452 4 4	...	...	17 11 2	469 15 6
12	Rousay and Egilshay *	...	...	65 5 4½	12 1 1	77 6 5
13	St Andrews & Deerness - -	...	...	158 16 5½	57 8 11	216 5 4
14	Sandwick - -	...	...	52 3 11½	4 17 0	57 0 11
15	Shapinshay - - †	...	...	80 6 3	...	80 6 3
16	Stennis - - -	...	...	35 16 1½	4 16 0	40 12 1
17	Stromness - -	440 17 1	6 17 4	...	76 9 0	524 3 5
18	Stronsay - -	399 2 10½	...	...	37 15 9	436 18 7
19	Walls and Flotta -	...	...	106 2 5½	...	106 2 3
20	Westray and Papa-Westray -	344 9 0	...	...	14 9 5	358 18 5
	Total	3,809 1 1	6 17 4	622 2 10	523 5 9½	4,961 7 0
	SHETLAND.					
21	Bressay - - - *	302 18 7	...	...	12 11 6	315 10 1
22	Delting - - *	333 12 9½	...	...	44 16 1	378 8 10
23	Dunrossness - -	617 10 5¼	...	...	37 9 2	654 19 7
24	Fetlar & North Yell	206 16 7	69 0 9	...	...	275 17 4

* Return for 1874-5.

EXPENDITURE.

Maintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
255 13 7	5 2 4	15 12 0	41 13 6	...	...	...	318 1 5	1
550 9 10	27 3 8	52 18 0	281 11 8	...	...	2 0 0	1,914 3 2	2
747 4 0	0 2 10	30 0 0	143 10 5½	...	...	...	920 17 3½	3
325 19 1	1 9 6	15 0 0	98 15 11	...	...	...	441 4 6	4
415 14 1	22 13 4½	15 0 0	71 4 6½	...	...	...	524 12 0	5
82 8 11	0 5 6	3 4 4	19 5 9	...	...	0 8 5	105 12 11	6
552 5 11½	4 17 3	51 18 3	147 11 0½	57 1 1	...	7 14 2	821 7 9	7
229 13 8	22 15 3	60 17 1	202 10 6	14 5 2	...	...	1,530 1 8	8
480 7 9	6 19 6	13 10 6	58 12 1	110 6 3	...	...	669 16 1	9
106 10 6	5 1 3	11 2 9	31 14 2½	1 1 6	...	...	155 10 2½	10
183 11 0	3 13 6	14 10 6	32 1 5	3 13 10	...	...	237 10 3	11
286 18 11	14 2 5	15 0 0	139 9 3	...	...	...	455 10 7	12
655 19 1	10 19 9	19 0 0	111 9 4½	2 15 7	...	...	800 3 9½	13
872 16 4½	125 6 1½	317 13 5	1,379 9 8½	189 3 5	...	10 2 7	8,894 11 7½	
313 6 1½	7 3 10	19 10 6	63 13 10	...	...	...	403 14 3½	1
421 11 5	4 4 0	15 12 8	83 12 1	...	...	2 8 8	527 8 10	2
252 19 6	2 11 6	16 10 6	62 18 0½	...	...	...	334 19 6½	3
855 17 6	9 3 0	39 7 0	217 9 1	...	...	...	1,121 16 7	4
843 14 6½	23 2 4	91 0 8	427 13 0½	...	...	2 8 8	2,387 19 3	
154 17 11½	24 3 7	18 16 0	20 15 5	...	...	...	218 12 11½	1
156 14 0½	2 11 6	35 0 0	26 2 5½	...	...	...	220 8 0	2
71 8 6	10 19 9	0 2 6	15 3 0	...	...	...	97 13 9	3
181 13 3	1 12 6	19 1 2	24 12 7½	...	...	...	226 19 6½	4
50 16 11	0 5 0	6 17 0	14 12 6	...	...	...	72 11 5	5
132 6 5	5 12 8	10 12 4½	13 19 4	...	...	...	162 10 9½	6
21 2 0	...	...	3 15 0	...	...	...	24 17 0	7
876 1 10	12 14 0	113 8 7	127 5 3	0 12 7	...	...	1,130 2 3	8
129 11 0½	2 16 10	40 0 0	18 12 0	...	...	...	190 19 10½	9
79 17 7½	1 1 6	4 0 0	19 12 1½	0 2 6	...	...	104 13 9	10
371 16 4	10 13 3	34 7 9	56 12 2	...	...	...	473 9 6	11
50 8 2	3 0 6	15 1 8	12 14 2	...	..	...	81 4 6	12
165 12 4	20 12 3½	2 14 5	13 15 6½	0 5 0	...	...	202 19 7	13
45 16 10	1 18 6	...	6 9 2	...	...	...	54 4 6	14
53 4 9	13 4 8	5 0 0	4 0 0	0 8 0	...	...	75 17 5	15
41 9 6	5 11 2	3 5 6	3 7 6	0 13 5	...	2 2 9	56 9 10	16
348 0 11½	10 11 5	41 2 6	59 1 6	3 18 2½	60 5 5	...	523 0 0	17
286 11 9½	3 19 0	45 8 6	36 1 8	...	...	...	372 0 11½	18
89 2 0	0 5 0	6 0 0	17 11 2½	2 11 5½	...	...	115 9 8	19
257 8 11½	3 4 0	76 5 3	27 8 9½	12 18 3	...	0 6 3	377 11 6	20
564 1 2½	134 17 1½	477 3 2½	521 11 5	21 9 5	60 5 5	2 9 0	4,781 16 9½	
163 4 10	0 1 0	12 9 4	24 0 11	...	...	2 5 0	202 1 1	21
263 12 2½	6 17 1½	30 0 0	30 18 0½	0 5 0	...	...	331 12 4½	22
548 19 4½	5 10 0	13 1 5	40 1 11	3 1 10	...	...	610 14 6½	23
207 4 8½	13 0 3	5 7 6	44 6 0	...	37 15 2	1 2 6	308 16 1½	24

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
25	Lerwick - - -	1,253 17 6	...	...	89 2 1	1,342 19 7
26	Nesting - - - *	411 8 10	...	...	15 13 9	427 2 7
27	North Mavine - *	260 7 6	...	...	29 14 8	290 2 2
28	Sandsting - -	384 8 6	...	...	33 5 9	417 14 3
29	Tingwall - -	554 7 6	264 2 4	...	68 2 4	886 12 2
30	Unst - - -	1,103 5 0	193 0 0	...	31 11 5	1,327 16 5
31	Walls - - - *	403 18 2	...	...	31 1 0	434 19 2
32	Yell - - -	283 0 0	...	...	28 7 0	311 7 0
	Total -	6,115 11 4¾	526 3 1	...	421 14 9	7,063 9 2¾
	Orkney and Shetland together -	9,924 12 5¾	533 0 5	622 2 10	945 0 6½	12,024 16 3½
	PEEBLES.					
1	Broughton - - *	159 19 8	...	...	38 12 10	198 12 6
2	Drumelzier - -	16 10 7¾	...	...	37 13 7	54 4 2½
3	Eddlestone - -	197 15 9	...	...	44 18 10	242 14 7
4	Innerleithen - - *	444 5 5	...	...	61 17 8	506 3 1
5	Kirkurd - - -	...	...	63 0 9	...	63 0 9
6	Linton, West - - *	530 2 9	...	...	57 4 1	587 6 10
7	Lyne and Megget -	...	...	48 17 3	...	48 17 3
8	Manor - - -	23 5 8	...	...	10 8 0	33 13 8
9	Newlands - -	246 8 7½	...	...	36 3 8	282 12 3½
10	Peebles - - -	943 1 4½	...	...	181 2 0	1,124 3 4½
11	Skirling - - -	...	...	87 3 6½	1 6 11	88 10 5½
12	Stobo - - -	95 9 8½	67 10 0	21 0 11	1 19 6	186 0 1½
13	Traquair - -	148 0 3	...	...	17 11 0	165 11 3
14	Tweedsmuir - - *	...	...	42 4 6	...	42 4 6
	Total -	2,804 19 10¼	67 10 0	262 6 11½	488 18 1	3,623 14 10½
	PERTH.					
1	Aberdalgie - -	48 7 7½	...	...	6 19 2½	55 6 10
2	Aberfoyle - -	270 7 10	...	...	...	270 7 10
3	Abernethy - -	232 14 6	...	...	20 14 2	253 8 8
4	Abernyte - -	...	...	80 0 0	...	80 0 0
5	Alyth - - -	1,007 18 11	...	...	90 0 2	1,097 19 1
6	Auchterarder - -	601 0 0	...	...	102 3 1	703 3 1
7	Auchtergaven - -	777 2 5	...	...	113 1 4	890 3 9
8	Balquhidder - -	271 15 0	...	...	8 19 7	280 14 7
9	Bendochy - -	95 3 11¾	29 15 4	...	...	124 19 3½
10	Blackford - -	488 0 0	...	...	88 11 11	576 11 11
11	Blair-Athole - - *	942 1 3	...	...	93 3 8	1,035 4 11
12	Blairgowrie - -	744 8 0	...	...	141 19 9	886 7 9
13	Callander - - *	455 3 9	...	...	60 0 11	515 4 8
14	Caputh - - - *	520 0 0	...	...	56 9 7	576 9 7
15	Cargill - - -	371 0 0	...	...	84 19 2½	455 19 2½
16	Clunie - - -	175 1 0	...	...	14 1 0½	189 2 0½
17	Collace - - -	81 3 2	...	1 0 0	2 12 6	84 15 8
18	Comrie - - -	501 0 0	...	...	62 8 1	563 8 1
19	Coupar-Angus -	408 2 3	...	...	47 3 6	455 5 9
20	Crieff - - - *	1,018 1 7	...	...	130 14 0	1,148 15 7
21	Culross - - -	132 10 11	...	...	91 5 6	223 16 5
22	Dowally - - - *	109 16 5	...	...	11 14 5	121 10 10
23	Dron - - -	77 5 0	...	...	...	77 5 0
24	Dull - - - *	1,013 3 2	...	...	82 19 9	1,096 2 11
25	Dunbarney - -	234 8 5	...	...	4 2 6	238 10 11
26	Dunblane - -	842 4 7	...	...	129 5 7	971 10 2

EXPENDITURE.

Maintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
052 2 5½	71 13 6	37 10 0	113 18 2	0 0 6	...	34 17 3	1,310 1 10½	25
354 1 5	20 1 0½	10 5 9	42 14 4½	...	...	...	427 2 7	26
244 2 0½	4 7 6	30 10 0	24 9 1	...	...	...	303 8 7½	27
348 10 2½	2 13 5	31 10 1½	43 6 7	...	...	...	426 0 4	28
572 0 3½	27 3 11½	25 1 6	66 17 5	...	205 8 10	13 11 6	910 3 6	29
663 13 7	1 10 6	19 12 3	41 13 10	...	514 8 5	...	1,240 18 7	30
326 3 8	4 6 2	44 2 1½	35 15 10	...	...	...	410 7 9½	31
306 8 2	1 13 0	6 9 9	48 3 0	...	...	2 10 9	365 4 8	32
050 2 11½	158 17 5½	265 19 9	556 5 2	3 7 4	757 12 5	54 7 0	6,846 12 1	
614 4 2	293 14 7	743 2 11½	1,077 16 7	24 16 9	817 17 10	56 16 0	11,628 8 10½	
137 14 1	0 5 10	0 4 6	31 19 5	0 8 0	...	...	170 11 10	1
5 5 0	...	2 2 0	17 7 0	...	...	...	24 14 0	2
171 15 8	1 1 0	13 11 0	46 1 0	...	...	...	232 8 8	3
402 12 0	8 4 8	17 19 10	55 8 4	...	...	1 19 8	486 4 6	4
47 15 3	...	...	11 15 10½	...	...	...	59 11 1½	5
340 1 7	4 1 6	24 1 0	87 10 5½	...	...	...	455 14 6½	6
17 14 0	0 12 7	5 5 0	21 14 10	...	...	...	45 6 5	7
28 2 4	...	2 0 0	14 6 0	...	...	...	44 8 4	8
181 16 3½	0 1 0	3 8 0	57 10 9	...	...	...	242 16 0½	9
871 19 5	26 16 8	35 9 9	150 19 11	...	...	...	1,085 5 9	10
50 5 7	0 14 6	2 14 0	14 16 9	...	...	...	68 10 10	11
109 10 11	0 2 6	5 4 7	15 14 0	...	34 1 1	...	164 13 1	12
152 3 3	1 0 0	9 5 10	23 12 4	...	...	0 10 4	186 11 9	13
10 10 0	0 1 0	...	15 3 6½	...	...	...	25 14 6½	14
527 5 4½	43 1 3	121 5 6	564 0 2½	0 8 0	34 1 1	2 10 0	3,292 11 5	
63 8 9	0 5 0	...	11 3 11	...	...	...	74 17 8	1
167 6 11	20 18 9	2 15 0	25 0 2	...	...	...	216 0 10	2
172 10 7	5 4 6	15 0 0	60 19 2½	0 7 6	...	...	254 1 9½	3
64 10 0	0 2 0	3 15 0	4 10 6	...	...	...	72 17 6	4
865 2 5	25 14 5	26 0 0	77 4 6½	4 18 9	67 10 6½	2 11 4	1,069 2 0	5
599 12 6	7 12 2	26 0 0	77 6 0	3 17 1	...	2 2 6	716 10 3	6
709 16 1	16 14 0	51 9 0	78 16 9	6 0 1	...	...	862 15 11	7
144 14 1½	3 10 9	15 0 0	33 14 2	...	...	...	196 19 1½	8
50 1 6	0 12 6	...	22 19 11½	...	...	...	73 13 11½	9
378 17 10½	9 14 8½	38 19 8	86 9 1	1 17 0	...	...	515 18 4	10
774 7 10	5 14 2	25 19 2	92 13 4	...	...	...	898 14 6	11
683 14 10½	8 14 10	35 6 2	121 19 5	...	...	...	849 15 3½	12
359 4 10	20 18 7	15 15 0	92 7 2	...	...	0 13 5	488 19 0	13
346 14 9	36 0 9	47 7 8	84 13 3½	4 17 6	...	...	519 13 11½	14
387 15 3	2 18 0	22 10 0	30 18 11	...	...	...	444 2 2	15
146 3 6½	8 1 11	2 2 0	25 7 9½	...	...	...	181 15 3	16
64 12 8½	...	5 6 0	21 6 6	...	...	...	91 5 2½	17
146 16 2	11 11 2	26 0 0	68 6 10	...	18 15 3	...	571 9 5	18
411 13 0	3 12 3	24 4 3	91 14 8	...	...	...	531 4 2	19
398 17 0½	8 10 10½	32 1 6	189 3 2	3 4 5	...	...	1,131 17 0	20
49 8 8	12 1 0	15 0 0	44 8 4	...	...	...	220 18 0	21
51 15 11	3 18 0	6 0 0	32 2 5	...	2 6 5	...	96 2 9	22
51 13 6	...	1 2 6	14 7 6	...	...	...	67 3 6	23
88 3 2	23 16 8	47 0 9	146 2 7	...	...	...	1,005 3 2	24
74 3 8	4 12 4	10 0 0	30 6 4	...	...	...	219 2 4	25
89 19 6	13 2 11	32 13 6	93 17 4	...	...	15 11 11	845 5 2	26

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
27	Dunkeld - -	...	...	250 0 0	14 17 5	264 17 5
28	Dunkeld, Little - *	702 14 3½	...	...	100 1 11	802 16 2½
29	Dunning - -	237 8 10	65 1 8	...	174 2 8	476 13 2
30	Errol - - -	656 10 1	...	...	115 1 5	771 11 6
31	Forgandenny - -	145 9 8	...	...	18 13 8	164 3 4
32	Forteviot - -	74 4 1	8 18 6	...	12 16 10	95 19 5
33	Fortingall - - *	827 11 11	...	...	11 15 4	839 7 3
34	Fossaway - -	275 14 6	...	...	79 15 11	355 10 5
35	Fowlis-Easter -	51 7 7	...	...	17 12 6	69 0 1
36	Fowlis-Wester -	371 18 0	103 16 8	...	116 13 3	592 7 11
37	Gask - -	60 0 6	...	...	2 18 4	62 18 10
38	Glendevon - -	...	...	20 10 4	...	20 10 4
39	Inchture - - -	225 7 4	...	...	43 5 7	268 12 11
40	Kenmore - - *	746 17 4	...	...	122 11 7	869 8 11
41	Killin - - - *	420 1 0	...	...	68 5 10	488 6 10
42	Kilmadock - -	624 4 4½	...	...	115 1 11	739 6 3½
43	Kilspindie - -	162 6 2	...	...	10 8 0	172 14 2
44	Kincardine - -	370 5 11¼	...	...	81 16 8	452 2 7¼
45	Kinclaven - -	204 8 9	...	...	17 18 10	222 7 7
46	Kinfauns - -	147 0 0	...	...	33 11 3	180 11 3
47	Kinloch - - -	...	..	50 0 0	...	50 0 0
48	Kinnaird - -	104 0 0	...	...	10 8 0	114 8 0
49	Kinnoul - - -	714 9 11	...	...	141 18 6	856 8 5
50	Kirkmichael - - *	...	...	247 7 3½	32 15 8½	280 3 0
51	Lethendy - -	70 17 4	...	...	...	70 17 4
52	Logierait - - *	896 9 4	...	...	131 18 0	1,028 7 4
53	Longforgan - -	254 2 9	...	...	57 0 2	311 2 11
54	Madderty - -	...	...	198 3 7½	15 5 6	213 9 1½
55	Meigle - - -	104 1 0	...	...	10 7 6	114 8 6
56	Methven - - *	517 9 5	...	...	66 14 8	584 4 1
57	Moneydie - -	66 11 8	...	...	...	66 11 8
58	Monivaird - -	266 3 11	...	...	14 0 1	280 4 0
59	Monzie - - -	310 4 8	...	...	23 5 7	333 10 3
60	Moulin - - - *	361 3 8	...	...	43 19 3	405 2 11
61	Muckhart - -	114 15 2	...	...	54 14 6	169 9 8
62	Muthil - - - *	617 14 9	...	...	137 3 11	754 18 8
63	Perth - - - *	5,742 10 4	...	...	577 15 8	6,320 6 0
64	Port-of-Monteith -	764 9 9½	...	...	47 15 11	812 5 8½
65	Rattray - - -	203 19 2	...	...	68 15 10½	272 15 0½
66	Redgorton - -	667 8 11	...	...	65 10 11	732 19 10
67	Rhynd - - -	152 19 3	...	...	8 0 10	161 0 1
68	Scone - - -	558 14 2	...	...	150 4 10	708 19 0
69	St Madoes - -	47 12 4	...	...	10 8 0	58 0 4
70	St Martins - -	...	...	180 0 0	73 5 0	253 5 0
71	Tibbermuir - -	229 1 11	...	...	17 0 0	246 1 11
72	Trinity-Gask - -	148 1 5	...	...	48 17 1	196 18 6
73	Tulliallan - -	631 2 10	...	...	183 19 8	815 2 6
74	Weem - - - *	204 7 9	...	...	30 18 8	235 6 5
	Total -	31,470 1 7	207 12 2	1,027 1 3	4,623 2 2½	37,327 17 2½
	RENFREW.					
1	Abbey - - -	7,288 1 7	...	...	1,419 13 5	8,707 15 0
2	Cathcart - - -	1,211 4 11	...	...	141 19 7	1,353 4 6
3	Eaglesham - -	454 3 8½	...	...	56 9 8	510 13 4½
4	Eastwood - -	2,870 1 1	...	...	44 11 7	2,914 12 8
5	Erskine - - -	245 17 0	...	...	5 16 11	251 13 11
6	Greenock - -	12,583 1 0	...	...	1,320 17 9	13,903 18 9
7	Houston - - -	734 12 5	...	...	28 10 3	763 2 8
8	Inchinnan - -	180 6 10	...	...	33 16 2	214 3 0

EXPENDITURE.																								No.
aintenance of istered Poor.			Maintenance of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Repayment of Advances from Bank.			Miscellaneous, such as Interest on Over-Draft, etc.			Total Ordinary Expenditure.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
18	15	9	7	8	3	10	0	0	17	1	5		...			...			...		253	5	5	27
93	7	9	8	15	6	37	14	4	111	13	4	5	16	6		...			...		757	7	5	28
65	19	2½	4	14	4	17	0	0	75	18	10		...			...		0	7	2	463	19	6½	29
30	11	1	3	18	10	28	2	6	108	14	1	0	5	0		...			...		771	11	6	30
39	18	1	3	0	5	6	10	0	33	7	2	23	14	0		...			...		206	9	8	31
69	6	8	1	18	8	5	0	0	41	2	11		...			...			...		117	8	3	32
01	3	6	2	6	1	39	14	1	116	2	10	15	0	7		...			...		674	7	1	33
26	6	11½	2	7	6	14	8	0	38	2	1		...			...			...		281	4	6½	34
56	19	1	1	0	0	2	3	4	11	10	6		...			...			...		71	12	11	35
24	16	6	4	0	0	16	2	0	55	6	3	8	7	1		...		2	5	0	510	16	10	36
50	8	0	1	2	0		...		21	4	2		...			...			...		72	14	2	37
13	7	8	0	16	0	1	7	0	2	9	8		...			...			...		18	0	4	38
94	10	7	20	5	9	6	9	10½	29	8	11		...			...			...		250	15	1½	39
57	2	0	2	10	2	22	9	10	122	10	1	0	18	1		...			...		705	10	2	40
91	4	5		...		21	14	0	80	1	3½	2	11	8		...			...		395	11	4½	41
63	14	7	11	19	9	32	0	0	87	7	10½	1	11	8		...			...		696	13	10½	42
09	16	2	8	15	0		...		19	16	11	4	14	8		...			...		143	2	9	43
70	16	7	6	8	3½	18	0	0	60	13	3		...			...			...		455	18	1½	44
15	1	2	2	0	7	10	0	0	27	18	6		...			...			...		155	0	3	45
57	16	0		...		10	0	0	24	1	2		...			...			...		191	17	2	46
35	10	9½	1	14	8	2	0	0	13	0	1½		...			...			...		52	5	7	47
77	12	10	1	0	0	4	0	0	15	10	5		...			...			...		98	3	3	48
50	8	3	23	17	2	28	5	8	96	19	5	10	0	0		...		0	12	3	810	2	9	49
15	0	1½	13	19	10	13	14	0	45	8	6		...			...		1	12	0	189	14	5½	50
60	2	0		...		3	10	0	12	17	8		...			...			...		76	9	8	51
83	3	8	1	16	6	36	2	10	123	18	9		...			...			...		945	1	9	52
17	16	6	4	0	0	18	8	6	46	0	10	0	11	6		...			...		386	17	4	53
24	18	4	7	9	1	5	0	0	20	10	2		...			...			...		157	17	7	54
72	13	7	3	15	3		...		17	19	9		...			...			...		94	8	7	55
61	3	2½	2	18	11	29	10	0	50	17	8		...			...			...		544	9	9½	56
14	0	5		...			...		6	12	2½		...			...			...		20	12	7½	57
30	11	10		...		8	14	1	30	5	0		...		102	9	5	3	8	1	275	8	5	58
17	0	4	2	19	2	13	11	6	45	7	9		...			...			...		278	18	9	59
76	11	6	14	14	11	37	8	7	87	2	3		...			...			...		515	17	3	60
40	10	8	1	14	11	5	7	0	20	12	8½		...			...			...		168	5	3½	61
03	16	2	16	13	10	49	13	11	118	2	11		...			...		0	9	0	888	15	10	62
98	3	10	65	11	11	178	1	10	958	0	0	40	12	10		...		143	3	2	5,783	13	7	63
52	4	1		...		19	15	6	61	18	11½	10	1	6		...			...		354	0	0½	64
36	9	6	53	8	3	20	12	6	78	0	2½		...			...			...		388	10	5½	65
81	0	8	15	3	1	32	9	1	52	18	6	4	8	0		...			...		685	19	4	66
50	9	7½		...		3	3	6	14	3	9		...			...			...		167	16	10½	67
23	2	1	5	12	6	18	0	0	50	15	4	1	12	9		...			...		699	2	8	68
49	2	1½	1	13	8½	3	3	0	10	15	6½		...			...			...		64	14	4½	69
63	11	5		...		8	1	9	15	3	3		...			...			...		286	16	5	70
68	15	5½	5	2	2	2	2	0	33	11	6½		...			...			...		209	11	2	71
48	18	1	6	17	3		...		25	3	8		...			...			...		180	19	0	72
34	18	7½	5	2	11	23	18	6	74	14	9		...			...			...		738	14	9½	73
98	14	10¾	3	15	4	5	8	1	17	6	5¼		...			...			...		225	4	9	74
88	17	6¼	606	10	10	1,396	3	11½	4,886	9	2¼	155	8	2	191	1	7½	172	15	10	34,697	7	1½	
11	0	10	196	14	8	338	5	6	1,048	13	0	5	17	3		...			...		7,800	11	3	1
59	17	2	120	16	2	54	16	2	266	2	2	1	3	6		...			...		1,302	15	2	2
27	16	8	43	6	5	20	0	0	52	13	9		...			...			...		543	16	10	3
95	8	1	90	8	6	94	11	6	396	3	8	6	5	1		...		6	17	3	2,989	14	1	4
78	17	10½	16	7	11	17	0	0	16	10	9		...			...			...		228	16	6½	5
79	11	0	306	5	0	1,194	1	8	1,921	8	7	118	10	11		...		44	10	11	9,864	8	1	6
10	8	4	25	11	3	40	0	0	106	7	10	4	14	2		...			...		887	1	7	7
71	2	6	10	18	0	13	5	7	14	13	4½		...			...			...		209	19	5½	8

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9	Innerkip and Gourock	1,130 4 1	...	...	52 0 3	1,182 4 4
10	Kilbarchan - -	1,376 7 1	...	..	107 5 11	1,483 13 0
11	Kilmalcolm - -	232 15 8	...	...	38 13 11	271 9 7
12	Lochwinnoch - -	964 19 1	...	...	137 0 0	1,101 19 1
13	Mearns - - -	821 13 8	...	...	104 5 11	925 19 7
14	Neilston - - - *	2,600 0 0	...	...	258 2 10	2,858 2 10
15	Paisley - - - *	7,862 10 0	...	...	2,122 11 7	9,985 1 7
16	Port-Glasgow - -	2,673 1 2	...	...	297 15 10	2,970 17 0
17	Renfrew - - -	1,321 7 2¾	...	...	113 19 6	1,435 6 8¾
	Total -	44,550 6 6¼	...	...	6,283 11 1	50,833 17 7¼
	ROSS & CROMARTY.					
1	Alness - - -	605 9 6	...	...	107 1 10	712 11 4
2	Applecross - -	864 1 6	...	...	109 15 0	973 16 6
3	Avoch - - - *	445 0 0	...	...	48 17 10	493 17 10
4	Barvas - - - *	567 2 10	...	...	132 5 5	699 8 3
5	Contin - - - *	764 8 4½	...	...	70 10 3	834 18 7½
6	Cromarty - - *	1,059 12 10	276 1 11	...	92 19 1	1,428 13 10
7	Dingwall - - *	686 17 1	95 19 8	...	90 2 3	872 19 0
8	Edderton - -	339 13 2	...	...	25 5 1	364 18 3
9	Fearn - - -	572 19 6	...	...	48 16 5	621 15 11
10	Fodderty - -	604 9 2	239 14 7	...	96 7 3	940 11 0
11	Gairloch - - *	1,056 16 7½	...	...	677 14 6½	1,734 11 2
12	Glenshiel - - *	283 12 4	0 11 0	...	17 0 6	301 3 10
13	Killearnan - - *	654 18 10	...	...	43 14 9	698 13 7
14	Kilmuir-Easter -	455 1 0	...	...	44 8 0	499 9 0
15	Kiltearn - - -	567 17 0	...	...	61 15 1	629 12 1
16	Kincardine - -	678 9 5	...	...	60 8 8	738 18 1
17	Kintail - - - *	543 10 8	...	...	57 12 3	601 2 11
18	Knockbain - - *	859 0 0	...	...	131 12 0	990 12 0
19	Lochalsh - - *	645 10 1	...	...	104 12 1	750 2 2
20	Lochbroom - -	1,575 16 7	...	...	235 4 2	1,811 0 9
21	Lochcarron - -	630 0 0	...	...	46 0 0	676 0 0
22	Lochs - - - *	467 12 2	216 0 0	...	84 1 0	767 13 2
23	Logie-Easter - -	235 17 5	...	...	25 12 5	261 9 10
24	Nigg - - -	408 8 3	...	...	16 14 8	425 2 11
25	Resolis - - - *	465 0 0	...	...	46 15 7	511 15 7
26	Rosemarkie - - *	450 0 0	...	...	51 11 3	501 11 3
27	Rosskeen - -	1,325 17 2	...	...	230 1 0	1,555 18 2
28	Stornoway - -	1,311 10 4	210 0 0	...	69 6 7	1,590 16 11
29	Tain - - -	1,113 3 1	...	...	59 0 6	1,172 3 7
30	Tarbat - - -	555 7 3	...	...	50 18 6	606 5 9
31	Uig - - - *	606 15 5	...	...	49 18 11	656 14 4
32	Urquhart - - *	1,157 0 0	...	...	115 11 3	1,272 11 3
33	Urray - - - *	749 10 9	26 8 7	...	86 16 9	862 16 1
	Total -	23,306 8 4	1,064 15 9	...	3,188 10 10½	27,559 14 11½
	ROXBURGH.					
1	Ancrum - - -	335 16 1	24 5 10	...	62 3 2	422 5 1
2	Ashkirk - - - *	92 17 11¾	...	...	4 18 5	97 16 4¾
3	Bedrule - - -	58 19 0	...	...	10 8 0	69 7 0
4	Bowden - - -	235 10 4	...	...	36 0 6½	271 10 10½
5	Castleton - -	387 14 9	...	7 10 2	32 8 5	427 13 4
6	Cavers - - - *	339 5 0¾	...	...	50 1 1	389 6 1¾
7	Crailing - - -	64 5 8	...	...	...	64 5 8
8	Eckford - - - *	157 10 8	...	...	14 15 9	172 6 5
9	Ednam - - - *	166 19 0	...	...	32 1 7	199 0 7

EXPENDITURE.

Maintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
932 18 1½	23 16 11	46 10 3	160 3 5	7 9 2	...	...	1,170 17 10½	9
941 17 3	42 17 3	41 7 6	199 16 10	92 0 9	...	...	1,317 19 7	10
277 0 2	3 19 6	30 11 8	82 18 8	...	...	...	394 10 0	11
828 4 5½	9 3 6	18 10 0	78 15 8	14 17 4	...	...	949 10 11½	12
844 5 0	46 18 7	24 12 6	103 9 9	...	...	...	1,019 5 10	13
,296 8 3	34 6 4	102 1 0	294 8 1	1 0 8	...	...	2,728 4 4	14
,982 6 5	194 15 2	369 9 1	1,213 7 7	8 11 1	...	...	7,768 9 4	15
,011 3 0	116 5 5	95 0 5	318 7 5	18 11 5	...	...	2,559 7 8	16
,026 6 5	40 11 0	32 3 0	195 12 10½	...	...	...	1,294 13 3½	17
2,374 11 6½	1,323 1 7	2,532 5 10	6,469 13 5	279 1 4	...	51 8 2	43,030 1 10½	
544 4 2	54 19 4	25 4 2	56 17 4	...	...	8 10 8	689 15 8	1
767 2 11	13 2 6	102 0 0	94 6 8	...	...	...	976 12 1	2
323 8 9	5 19 0	30 7 4	96 7 0½	3 3 3	...	...	459 5 4½	3
298 19 7	6 16 2	124 8 8	94 2 9	...	...	0 5 0	524 12 2	4
538 6 9	0 15 0	40 16 6	82 18 6	10 0 7	...	4 6 4	677 3 8	5
760 2 3	12 3 6	43 6 9	129 18 0	...	109 9 3	28 15 8	1,383 15 5	6
717 1 5	10 12 0	32 13 2	120 17 4	...	...	10 9 6	891 13 5	7
252 1 4	1 12 0	24 14 3	61 16 6	...	1 16 2	...	342 0 3	8
408 6 1	8 17 4	39 10 9	83 15 11	0 19 8	31 10 0	7 1 10	580 1 7	9
735 19 11	9 9 9	34 13 7	97 11 3	3 10 2	...	10 0 6	891 5 2	10
854 8 11	5 9 6	99 7 5	109 17 11½	48 19 5½	...	...	1,118 3 3	11
164 2 6	...	28 5 0	31 15 8	...	...	...	224 3 2	12
504 1 4½	2 7 0	41 5 6	107 9 10½	5 14 2	...	3 14 5	664 12 4	13
320 8 7	10 5 9	28 9 5	79 13 5	...	...	3 0 5	441 17 7	14
520 11 9	8 13 4	30 19 1	76 13 2	...	...	2 10 0	639 7 4	15
527 5 7	11 15 7	56 13 10	102 13 9	0 7 6	...	6 17 6	705 13 9	16
427 5 8	0 18 6	56 17 6	77 16 4	7 1 0	...	...	569 19 0	17
690 18 7	8 18 0	57 1 10	158 18 6	11 14 10	...	...	927 11 9	18
614 13 1	14 1 2	112 19 0	70 7 1	11 3 5	...	...	823 3 9	19
,298 11 9	5 13 6	117 14 7	284 18 2	38 0 1	...	83 18 9	1,828 16 10	20
453 6 10	8 13 10	135 0 0	69 3 0	...	...	...	666 3 8	21
459 9 0½	8 1 3	127 5 0	110 5 8½	...	220 0 0	2 0 3	927 1 3	22
185 16 3½	9 6 0	18 3 8	56 18 2	...	...	...	270 4 1½	23
287 14 1	1 10 6	24 16 6	68 3 11	10 11 6	...	2 10 1	395 6 7	24
321 16 3	2 19 1	33 8 0	86 2 5	...	...	...	444 5 9	25
336 14 6	11 9 3	28 3 0	105 8 4½	0 15 2	...	...	482 10 3½	26
,217 11 3	26 2 5	59 15 7	184 18 4	1 7 0	...	27 8 10	1,517 3 5	27
983 18 11½	41 9 9	250 4 0	140 11 4	...	210 0 0	2 14 8	1,628 18 8½	28
837 11 4	12 13 0	39 1 0	150 2 10	8 5 5	98 18 6	25 15 3	1,172 7 4	29
420 0 3	7 10 6	41 4 2	85 4 3	1 4 6	...	4 13 5	559 17 1	30
321 6 9	4 2 3	44 11 0	110 12 0½	0 1 0	119 10 0	1 6 4	601 9 4½	31
884 12 11	17 2 9	53 2 7	156 6 10	...	98 6 2	...	1,209 11 3	32
767 19 8	3 2 0	23 11 4	72 13 7	3 0 0	...	10 0 4	880 6 11	33
8,745 19 1	346 11 6	2,005 14 2	3,415 6 0	165 18 8½	1189 10 1	245 19 9	26,114 19 3½	
326 19 10	3 19 0	15 13 4	54 3 10	...	...	2 11 10	403 7 10	1
31 6 9	...	0 12 11	21 6 7	...	...	...	53 6 3	2
42 16 0	...	...	20 1 7	...	...	...	62 17 7	3
166 12 7	5 3 6	10 0 0	26 1 1	...	...	...	207 17 2	4
303 3 8	26 14 2	36 10 6	67 2 2	...	...	...	433 10 6	5
315 15 8¼	12 16 2¼	26 14 2	63 11 0	1 7 0	...	...	420 4 0½	6
35 10 8	2 2 2	5 16 2	16 12 7	...	...	...	60 1 7	7
124 13 7½	6 13 2	1 19 5	36 10 10	...	...	...	169 17 0½	8
148 14 11	6 7 6	6 18 8	18 11 4	...	...	...	180 12 5	9

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
10	Hawick - - - *	2,323 16 0	...	...	194 8 5	2,518 4 5
11	Hopekirk - - *	83 11 7	...	...	4 3 7	87 15 2
12	Hownam - -	64 14 11	...	...	6 4 2	70 19 1
13	Jedburgh - -	1,375 8 4	...	...	173 6 9	1,548 15 1
14	Kelso - - - *	1,541 10 6¾	...	...	192 4 3	1,733 14 9
15	Kirktown - - *	108 16 1	...	...	2 7 6	111 3 7
16	Lilliesleaf - - *	185 6 3	...	...	8 7 1	193 13 4
17	Linton - - -	62 14 3	...	...	10 8 0	73 2 3
18	Mackerston - -	140 7 6	..	...	17 19 4	158 6 10
19	Maxton - - -	109 9 11	..	...	2 2 10	111 12 9
20	Melrose - - - *	1,588 8 2	..	...	258 17 1½	1,847 5 3
21	Minto - - - *	124 17 5	...	...	22 12 7	147 10 0
22	Morebattle - -	158 16 8¼	...	...	17 12 2	176 8 10
23	Oxnam - - -	70 15 2	...	...	...	70 15 2
24	Roberton - - *	118 10 9	...	...	31 4 0	149 14 9
25	Roxburgh - -	384 15 3	...	...	24 13 5	409 8 8
26	St Boswells - -	227 4 7	...	...	4 13 10	231 18 5
27	Smailholm - -	94 10 2	...	...	4 11 9	99 1 11
28	Southdean - - *	101 15 2½	...	...	20 5 4	122 0 6
29	Sprouston - -	526 7 6	...	...	66 15 0	593 2 6
30	Stitchell - - -	56 13 6	...	...	...	56 13 6
31	Wilton - - - *	655 7 4	...	...	75 6 3	730 13 7
32	Yetholm - - - *	267 16 9½	...	...	73 12 6	341 9 3
	Total -	12,210 12 6½	24 5 10	7 10 2	1,454 12 10	13,697 1 4
	SELKIRK.					
1	Ettrick - - -	141 4 11	...	...	15 5 8	156 10 7
2	Galashiels - - *	1,234 0 3	...	...	120 3 1	1,354 3 4
3	Kirkhope - - *	116 9 10	...	...	35 11 3	152 1 1
4	Selkirk - - - *	792 8 8½	...	...	113 11 9	906 0 5
5	Yarrow - - - *	234 12 8	...	...	22 1 5	256 14 1
	Total -	2,518 16 4½	...	...	306 13 2	2,825 9 6
	STIRLING.					
1	Airth - - -	383 6 7½	...	...	36 1 0	419 7 7
2	Alva - - -	352 0 0	...	...	110 17 7	462 17 7
3	Baldernock - -	85 0 1½	...	...	3 13 10	88 13 11
4	Balfron - - -	305 9 8	...	...	27 5 10	332 15 6
5	Bothkennar - -	331 10 6	...	...	19 10 10	351 1 4
6	Buchanan - - *	143 7 0	...	...	22 2 5	165 9 5
7	Campsie - -	1,225 18 4	...	...	250 8 1	1,476 6 5
8	Denny - - -	942 1 8½	...	...	197 5 9	1,139 7 5
9	Drymen - - - *	276 19 1	...	...	16 12 3	293 11 4
10	Dunipace - -	423 0 0	...	...	26 19 3	449 19 3
11	Falkirk - - - *	3,011 11 1½	...	...	625 16 11½	3,637 8 1
12	Fintry - - -	187 13 4	...	...	18 7 10	206 1 2
13	Gargunnock - -	155 13 5½	...	...	37 8 1	193 1 6
14	Killearn - - -	...	...	209 11 1	24 19 1	234 10 2
15	Kilsyth - - - *	1,299 15 1½	...	...	144 15 4	1,444 10 5
16	Kippen - - - *	590 12 7¾	...	...	81 17 3	672 9 10
17	Larbert - - - *	1,185 18 11	100 0 0	...	154 11 8	1,440 10 7
18	Lecropt - - -	...	...	118 7 2½	11 12 0	129 19 2
19	Muiravonside - -	406 10 4	...	...	52 1 10	458 12 2
20	Polmont - - -	729 5 8	...	...	116 19 8	846 5 4
21	St Ninians - -	1,681 1 10	...	...	266 3 2	1,947 5 0

EXPENDITURE.

aintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
66 9 2½	82 16 8	62 0 9½	386 8 10	5 13 2	...	...	2,003 8 8	10
47 6 1½	...	8 12 11	21 7 10½	...	...	...	77 6 11	11
40 8 7	...	3 14 9	11 14 3	...	...	...	55 17 7	12
19 3 4	12 12 10	75 3 11	280 17 2½	...	...	...	1,487 17 3½	13
03 17 10	26 4 6	68 10 7	289 3 3	4 6 9	...	0 11 2	1,492 14 1	14
70 8 5	...	1 7 5	20 6 1½	0 9 2	...	...	92 11 1½	15
29 15 10	0 4 0	12 11 6	29 19 9½	...	...	...	172 11 1½	16
60 5 10½	28 15 7	3 7 4	24 8 11	...	...	...	116 17 8½	17
19 6 11	4 12 0	7 8 10	14 6 2	...	...	...	145 13 11	18
58 4 10	3 5 0	12 8 0	22 4 1½	...	...	...	96 1 11½	19
04 18 0½	23 9 10	69 12 10	262 17 7½	...	...	...	1,660 18 4	20
21 8 2	0 9 6	5 19 4	25 8 1½	...	...	...	153 5 1½	21
24 15 7½	12 6 11	7 19 0	34 19 10½	...	...	...	180 1 5	22
66 18 11	1 10 0	7 5 1	18 3 3	...	...	...	93 17 3	23
26 0 7½	1 11 9	0 12 11	19 7 5	...	...	...	147 12 8½	24
57 16 8½	5 10 6	7 3 6	37 18 5	2 12 6	...	...	311 1 7½	25
97 15 2	0 8 8	5 13 0	27 18 0	...	...	...	231 14 10	26
88 6 9	...	...	17 8 10	...	...	...	105 15 7	27
93 2 3	...	8 5 6	18 6 6	...	...	...	119 14 3	28
00 5 10½	40 9 3	19 11 5	51 13 10½	0 12 0	...	1 1 5	513 13 10	29
25 8 10	0 2 6	5 15 9	29 17 2	...	...	...	61 4 3	30
38 2 5½	53 16 7	19 4 4	107 19 3	13 8 4	...	...	632 10 11½	31
43 2 5¼	12 9 4	21 4 8	49 3 2	...	...	...	325 19 7¼	32
99 2 6½	374 11 1¼	537 18 6½	2,125 19 0½	28 8 11	...	4 4 5	12,270 4 6¾	
32 1 9½	...	12 0 0	18 15 2½	...	...	...	162 17 0	1
79 15 2	59 19 11	54 8 2	166 3 9	4 10 4	...	6 4 7	1,171 1 11	2
03 9 9	2 5 0	10 13 3	26 6 8½	...	...	...	142 14 8½	3
62 10 5	30 6 3	38 4 7	240 13 7½	...	...	...	871 14 10½	4
41 14 10½	0 12 4	10 10 0	30 15 8½	...	...	...	183 12 11	5
19 12 0	93 3 6	125 16 0	482 15 0	4 10 4	...	6 4 7	2,532 1 5	
47 19 7½	12 9 4	20 0 0	57 17 4	9 10 4	...	...	447 16 7½	1
79 12 8	0 11 9	22 6 1	49 10 10	...	...	...	452 1 4	2
74 11 0	18 5 2	8 0 0	28 8 1	...	...	...	129 4 3	3
30 16 1	11 1 10	26 3 4	51 10 6½	...	...	...	519 11 9½	4
64 13 6	4 18 6	10 0 0	48 5 1	0 10 6	...	...	328 7 7	5
92 18 0½	0 5 0	22 3 3	42 13 6½	...	...	...	157 19 10	6
71 17 9	68 12 3	56 14 0	194 12 9	6 13 4	...	...	1,598 10 1	7
05 13 2	24 4 9	37 16 9	134 3 6½	9 0 11	...	1 6 3	1,112 5 4½	8
21 4 1	0 10 0	27 1 8	33 4 0	0 3 2	...	...	282 2 11	9
69 11 5½	21 19 6½	14 8 6	34 0 7½	0 10 2	...	...	440 10 3½	10
28 4 1	61 0 10	111 11 2	601 9 6½	15 10 11	...	...	3,617 16 6½	11
83 17 9	5 8 0	12 0 0	35 19 10	...	...	5 0 4	242 5 11	12
31 19 10½	3 2 9	8 0 0	27 8 1½	...	...	...	170 10 9	13
65 2 4½	13 13 9	15 13 6	25 6 11	...	...	...	219 16 6½	14
43 10 11	88 12 9	72 11 0	242 11 7	14 0 9	27 4 2	...	1,488 11 2	15
26 8 10½	1 15 0	15 0 3	73 3 10	...	...	...	516 7 11½	16
47 2 5	7 0 5	33 1 2	100 4 5	0 5 1	39 6 4	4 4 3	1,231 4 1	17
72 7 6	3 4 2	13 7 3	21 17 0½	...	...	...	110 15 11½	18
62 19 11	6 5 0	26 12 6	92 4 5	...	...	...	488 1 10	19
73 17 4	31 9 0	40 0 0	93 10 4	0 15 3	...	...	839 11 11	20
45 19 9	21 3 2½	82 9 1	256 9 2	23 5 4	...	...	1,929 6 6½	21

No.	County and Parish.	RECEIPT. From Assessment.	From Over-Draft on Bank Account, or other Quarter.	From Voluntary Contributions and Church Collections.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
22	Slamannan - - -	421 14 3	...	...	42 15 3	464 9 6
23	Stirling - - - *	2,651 19 3	...	...	396 19 9	3,048 19 0
24	Strathblane - -	186 4 7	...	...	29 14 5	215 19 0
	Total -	16,976 13 6¾	100 0 0	327 18 3½	2,714 19 1½	20,119 10 11
	SUTHERLAND.					
1	Assynt - - - *	730 1 7	...	...	28 11 7	758 13 2
2	Clyne - - - *	461 15 3	116 17 3	...	51 16 1	630 8 7
3	Creich - - - *	784 6 7	...	...	59 5 2	843 11 9
4	Dornoch - - -	640 6 7	...	...	68 8 11	708 15 6
5	Duirness - - - *	339 14 0	...	...	31 17 9	371 11 9
6	Eddrachillis - - *	396 2 0	...	...	8 8 1	404 10 1
7	Farr - - - *	761 6 11	...	...	40 16 8	802 3 7
8	Golspie - - - *	335 2 5	...	...	28 3 2	363 5 7
9	Kildonan - - *	574 2 4	...	...	39 8 1	613 10 5
10	Lairg - - - *	294 0 7	...	...	48 0 9	342 1 4
11	Loth - - - *	245 1 7	...	...	46 12 2	291 13 9
12	Rogart - - - *	234 14 5½	...	...	19 2 1	253 16 6
13	Tongue - - - *	577 0 6	...	...	36 12 9	613 13 3
	Total -	6,373 14 9½	116 17 3	...	507 3 3	6,997 15 3
	WIGTOWN.					
1	Glasserton - - *	350 0 0	...	...	31 12 0	381 12 0
2	Inch - - - *	656 13 1¼	...	...	71 8 2	728 1 3
3	Kirkcolm - - *	794 14 1	...	...	52 9 8	847 3 9
4	Kirkinner - -	424 0 0	...	...	16 0 1	440 0 1
5	Kirkmaiden - - *	970 18 9	...	...	80 11 0	1,051 9 9
6	Kirkowan - - *	370 12 8	...	...	43 8 7	414 1 3
7	Leswalt - - - *	861 4 10	...	...	123 2 10	984 7 8
8	Luce, New - - *	288 4 7	...	...	46 11 0	334 15 7
9	Luce, Old - - *	589 10 0	...	...	50 15 8	640 5 8
10	Mochrum - - *	680 0 0	...	...	51 15 9	731 15 9
11	Penninghame - - *	772 10 2½	...	...	128 11 11	901 2 1
12	Portpatrick - - *	685 2 6	...	...	71 7 9	756 10 3
13	Sorby - - -	493 3 7¾	...	...	23 4 11	516 8 6
14	Stoneykirk - - *	1,297 0 6	...	...	14 12 2	1,311 12 8
15	Stranraer - - *	735 3 11	169 10 6	...	86 13 4	991 7 9
16	Whithorn - -	685 3 6	...	...	62 18 4	748 1 10
17	Wigtown - - *	553 1 9½	...	...	126 12 11	679 14 8
	Total -	11,207 4 1	169 10 6	...	1,081 16 1	12,458 10 8

EXPENDITURE.								
aintenance of gistered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.	Total Ordinary Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
335 10 2	28 11 2	10 0 0	55 15 5	...	...	...	429 16 9	22
148 0 7½	136 19 9	77 1 3½	305 2 3½	8 5 0	...	41 8 2	2,716 17 1½	23
165 5 7	1 12 6	15 5 0	40 12 3	3 3 0	...	...	225 18 4	24
489 4 6½	572 16 5	777 5 9½	2,646 1 6	91 13 9	66 10 6	51 19 0	19,695 11 6	
453 10 4	10 5 6	110 0 0	99 11 1	...	...	...	673 6 11	1
390 16 5	5 8 10	36 2 3	78 7 7	3 5 0	92 13 10	5 1 6	611 15 5	2
521 12 2	0 14 8	39 2 8	114 6 6	...	...	3 5 4	779 1 4	3
577 0 4	9 17 7	31 15 3	72 18 0	...	...	...	691 11 2	4
204 14 5	3 6 6	55 0 0	76 10 0	...	...	...	339 10 11	5
221 8 8	2 14 6	55 0 0	69 16 8	...	...	...	348 19 10	6
508 2 9	9 19 3	60 4 6	75 9 10	0 8 6	..	...	654 4 10	7
261 19 3	1 19 6	21 1 4	46 16 6	...	...	0 13 3	332 9 10	8
439 0 2	0 17 1	45 9 10	101 11 1	...	...	...	586 18 2	9
184 7 4	3 13 8	34 8 0	45 15 2	...	...	...	268 4 2	10
179 16 2	0 2 6	15 0 0	38 4 4	...	41 14 4	...	274 17 4	11
146 1 2½	1 4 0	25 14 0	57 14 3½	...	...	...	230 13 6	12
511 13 7½	1 8 0	55 0 0	54 7 3	...	...	...	622 8 10½	13
700 2 10	51 11 7	583 17 10	931 8 3½	3 13 6	134 8 2	9 0 1	6,414 2 3½	
278 12 11	3 8 6	10 6 9	47 1 9	20 11 1	...	...	360 1 0	1
521 2 8	28 7 0	36 14 10	107 9 11	...	...	4 9 5	698 3 10	2
589 14 8½	12 1 6	36 5 6	123 17 6½	13 4 8	...	...	775 3 11	3
380 3 1½	4 13 8	25 0 0	52 4 10	...	...	...	462 1 7½	4
728 5 4½	17 8 0	70 10 6	114 4 4	...	...	...	930 8 2½	5
307 4 6	...	40 0 0	60 8 1½	...	...	...	407 12 7½	6
607 16 0½	14 14 0	33 15 0	82 19 9	127 4 10	...	9 0 11	875 10 6½	7
264 15 1	12 13 1½	17 0 0	39 5 6	...	...	0 5 9	333 19 5½	8
495 10 5	9 17 8½	39 4 6	102 12 10	...	...	...	647 5 5½	9
547 13 7	6 2 8	40 1 0	94 4 11	...	...	...	688 2 2	10
719 10 6½	6 16 8	40 12 0	108 5 0½	...	...	...	875 4 3	11
483 1 0	24 4 3	66 6 0	71 13 0	10 10 1	...	...	655 14 4	12
437 14 1	9 18 4½	3 16 0	63 5 7	...	...	...	514 14 0½	13
025 2 2	2 5 0	85 19 8	143 16 2	35 1 8	...	...	1,292 4 8	14
587 7 4½	54 14 5½	54 7 1	120 16 7	12 1 4	124 5 3	...	953 12 1	15
589 18 7	31 4 0	21 16 8	71 14 11	...	...	...	714 14 2	16
432 6 9½	10 9 2	27 2 3	108 9 6½	7 13 7	...	...	586 1 4	17
995 18 11½	248 18 1	648 17 9	1,512 10 4	226 7 3	124 5 3	13 16 1	11,770 13 8½	

SUMMARY OF GENERAL ABSTRA

No.	COUNTIES.	RECEIPT. From Assessment. £	s.	d.	From Voluntary Contributions, and Church Collections. £	s.	d.	From Grants for Medical Relief, Lunatics, Mortifications, and all other Sources. £	s.	d.	Total Recei £	s.
1	Aberdeen	53,766	18	9½	941	18	9½	7,841	3	3	62,550	0
2	Argyll	24,953	9	5	999	13	5¼	3,394	7	6	29,347	10
3	Ayr	37,342	15	1¼	1,396	11	0	5,404	15	5½	44,144	1
4	Banff	17,467	13	2¾	...			1,891	17	2	19,359	10
5	Berwick	10,733	6	7½	27	4	4	1,760	18	2½	12,521	9
6	Bute	3,819	11	0	...			488	17	5	4,308	8
7	Caithness	13,108	17	4½	236	13	0	1,104	5	10	14,449	16
8	Clackmannan	4,437	12	0½	...			558	7	5	4,995	19
9	Dumbarton	13,099	18	5¾	...			1,866	0	6½	14,965	19
10	Dumfries	18,859	8	4¾	2	15	0	2,245	3	8	21,107	7
11	Edinburgh	77,540	10	1	...			11,571	8	1	89,111	18
12	Elgin	12,592	18	5½	...			1,167	2	4	13,760	0
13	Fife	27,641	16	11	705	17	10¼	5,870	19	0½	34,218	13
14	Forfar	39,800	12	9	2,061	13	2	8,419	3	11½	50,281	9
15	Haddington	10,858	19	6	...			1,543	14	10	12,402	14
16	Inverness	35,166	16	1½	92	2	9	3,625	4	6	38,884	3
17	Kincardine	8,598	2	7	146	4	1	1,359	18	2	10,104	4
18	Kinross	908	5	11¾	30	13	10½	441	19	10	1,380	19
19	Kirkcudbright	11,940	6	8¾	...			1,296	5	8½	13,236	12
20	Lanark	176,730	13	1¾	279	17	11	14,601	7	6½	191,611	18
21	Linlithgow	8,033	10	10	...			954	15	5	8,988	6
22	Nairn	2,237	11	11	...			282	19	4	2,520	11
23	Orkney and Shetland	9,924	12	5¾	622	2	10	945	0	6½	11,491	15
24	Peebles	2,804	19	10¼	262	6	11½	488	18	1	3,556	4
25	Perth	31,470	1	7	1,027	1	3	4,623	2	2½	37,120	5
26	Renfrew	44,550	6	6¼	...			6,283	11	1	50,833	17
27	Ross	23,306	8	4	...			3,188	10	10½	26,494	19
28	Roxburgh	12,210	12	6½	7	10	2	1,454	12	10	13,672	15
29	Selkirk	2,518	16	4½	...			306	13	2	2,825	9
30	Stirling	16,976	13	6¾	327	18	3½	2,714	19	1½	20,019	10
31	Sutherland	6,373	14	9½	...			507	3	3	6,880	18
32	Wigtown	11,207	4	1	...			1,081	16	1	12,289	0
	Total	770,983	5	7¼	9,168	4	8½	99,285	2	5½	879,436	12

—Receipt and Expenditure.

EXPENDITURE.						No.
Maintenance of Registered Poor.	Maintenance of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Ordinary Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
48,698 8 3½	724 1 7½	1,949 10 10	6,894 1 11	383 19 8	58,650 2 4	1
19,994 2 7½	375 13 7½	1,825 12 3	4,624 4 6¾	40 9 7	26,860 2 7¾	2
34,051 10 11½	906 12 2½	1,932 14 0½	6,485 0 2¼	427 12 10	43,803 10 2¾	3
14,586 6 10½	259 17 4	619 8 0½	1,484 19 8¾	1,308 8 1½	18,259 0 1¼	4
9,028 1 5½	225 1 7½	555 19 0	1,239 8 0½	366 11 5	11,415 1 6½	5
3,670 3 11½	72 13 2	176 5 8	339 18 6½	5 5 11	4,264 7 3	6
10,146 9 3½	123 3 8½	522 15 5½	1,645 11 9	371 9 4	12,809 9 6½	7
3,499 3 1½	31 3 2	180 6 0	634 17 7¾	16 12 10	4,362 2 9¼	8
10,245 14 5¾	365 7 8	604 11 6	1,958 7 1	42 0 0	13,216 0 8¾	9
15,596 13 5	563 8 8½	988 5 10½	2,543 8 8½	766 2 0	20,457 18 8½	10
63,903 12 4	1,073 17 6½	3,041 12 8	12,365 14 7	902 0 9	81,286 17 10½	11
9,540 16 5	244 1 9½	467 14 8½	1,632 3 9½	355 6 10	12,240 3 6½	12
25,111 11 3½	288 13 5½	1,368 18 9	4,031 16 8¾	318 8 5	31,119 8 7¾	13
37,962 4 11½	673 3 3	1,824 2 3	6,500 1 2½	382 2 0½	47,341 13 8½	14
9,323 8 3¾	211 1 1½	403 1 5½	1,604 15 4½	72 12 11½	11,614 19 2¾	15
21,764 14 2¾	432 2 10½	1,862 19 0¾	3,190 7 3	162 7 10½	27,412 11 3½	16
7,152 9 0	166 8 11	375 9 11½	1,427 13 7½	22 12 5	9,144 13 11	17
1,270 17 2¼	8 13 5	53 19 11	180 2 5½	14 12 3	1,528 5 2¾	18
10,317 13 0	252 13 9	817 7 6½	1,487 13 6½	41 16 9	12,917 4 7	19
127,315 16 6¾	5,924 11 6½	7,283 11 7	28,081 8 2½	947 12 3	169,553 0 1¾	20
6,872 16 4½	125 6 1½	317 13 5	1,379 9 8½	189 3 5	8,884 9 0½	21
1,843 14 6½	23 2 4	91 0 8	427 13 0½	...	2,385 10 7	22
8,614 4 2	293 14 7	743 2 11½	1,077 16 7	24 16 9	10,753 15 0½	23
2,527 5 4½	43 1 3	121 5 6	564 0 2½	0 8 0	3,256 0 4	24
27,288 17 6¼	606 10 10	1,396 3 11½	4,886 9 2¼	155 8 2	34,333 9 8	25
32,374 11 6½	1,323 1 7	2,532 5 10	6,469 13 5	279 1 4	42,978 13 8½	26
18,745 19 1	346 11 6	2,005 14 2	3,415 6 0	165 18 8½	24,679 10 5½	27
9,199 2 6½	374 11 1¼	537 18 6½	2,125 19 0½	28 8 11	12,266 0 1¾	28
1,819 12 0	93 3 6	125 16 0	482 15 0	4 10 4	2,525 16 10	29
15,489 4 6½	572 16 5	777 5 9½	2,646 1 6	91 13 9	19,577 2 0	30
4,700 2 10	51 11 7	583 17 10	931 8 3½	3 13 6	6,270 14 0½	31
8,995 18 11½	248 18 1	648 17 9	1,512 10 4	226 7 3	11,632 12 4½	32
621,651 7 3	17,024 19 4¾	36,735 8 11¾	114,270 17 3	8,117 14 4½	797,800 7 3	

SUPPLEMENTARY SUMMARY OF GENERAL ABSTRACT OF RECEIPTS FROM OVERDRAFTS, AND OF REPAYMENTS, Etc.

COUNTIES.	RECEIPT.	EXPENDITURE.	
	From Over-Draft on Bank Account, or other Quarter.	Repayment of Advances from Bank.	Miscellaneous, such as Interest on Over-Draft, etc.
	£ s. d.	£ s. d.	£ s. d.
Aberdeen	162 8 5	69 2 10¾	194 8 11½
Argyll	275 4 3	355 10 3	39 18 1½
Ayr	4 3 9	25 10 3¾	32 8 8
Banff	265 8 7	325 14 5	119 15 3
Berwick	4 14 4	6 14 2	7 10 10½
Bute	...	...	...
Caithness	1 3 2	...	32 18 0
Clackmannan	...	...	...
Dumbarton	11 15 8	...	29 1 8
Dumfries	122 19 3	588 17 3	123 6 4
Edinburgh	5 4 6	...	400 9 0
Elgin	...	18 13 8	15 10 2
Fife	539 5 11	781 19 5½	101 18 11½
Forfar	218 10 5	30 0 0	322 16 4
Haddington	...	...	2 4 2½
Inverness	175 19 5	61 5 9	497 2 6
Kincardine	...	...	6 4 3½
Kinross	...	...	0 17 3
Kirkcudbright	64 9 5	165 9 0	43 17 11½
Lanark	258 11 11	22 8 4	842 2 9
Linlithgow	4 0 0	...	10 2 7
Nairn	...	...	2 8 8
Orkney and Shetland	533 0 5	817 17 10	56 16 0
Peebles	67 10 0	34 1 1	2 10 0
Perth	207 12 2	191 1 7½	172 15 10
Renfrew	...	...	51 8 2
Ross	1,064 15 9	1,189 10 1	245 19 9
Roxburgh	24 5 10	...	4 4 5
Selkirk	...	...	6 4 7
Stirling	100 0 0	66 10 6	51 19 0
Sutherland	116 17 3	134 8 2	9 0 1
Wigtown	169 10 6	124 5 3	13 16 1
Total	4,397 10 11	5,009 0 0½	3,439 16 5½

APPENDIX (B.)—No. 5.

ADDITIONAL EXPENDITURE by Parishes on account of Buildings being Authorized Poorhouses, and Buildings not being Authorized Poorhouses, during the Year ended 14th May 1876, but not included in the preceding General Abstract of Ordinary Expenditure on the Relief and Management of the Poor.

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdour	30 0 0	...	...	30 0 0
2	Auchterless	...	...	0 14 3	0 14 3
3	Chapel-of-Garioch	...	...	6 15 4	6 15 4
4	Clatt	...	0 10 6	...	0 10 6
5	Cluny	...	...	1 19 4½	1 19 4½
6	Cruden	14 11 2	...	5 17 6	20 8 8
7	Deer, New	...	...	12 6 8	12 6 8
8	Deer, Old	...	...	42 9 9	42 9 9
9	Drumblade	...	...	21 15 9	21 15 9
10	Ellon	...	...	15 8 6	15 8 6
11	Forgue	...	...	9 17 7	9 17 7
12	Fraserburgh	57 2 2	...	...	57 2 2
13	Fyvie	18 0 0	...	...	18 0 0
14	Gartly	...	417 18 7	...	417 18 7
15	Glenbucket	...	2 19 0	...	2 19 0
16	Glenmuick	...	...	3 0 0	3 0 0
17	Inverurie	...	50 4 3	7 1 10	57 6 1
18	Kemnay	...	...	3 19 3	3 19 3
19	King-Edward	23 0 0	10 4 11½	...	33 4 11½
20	Kinnethmont	...	1 3 4½	...	1 3 4½
21	Leslie	...	0 5 7	1 8 0	1 13 7
22	Lonmay	...	8 8 5	...	8 8 5
23	Machar, New	...	2 0 6	...	2 0 6
24	Machar, Old	458 13 4	...	...	458 13 4
25	Meldrum	...	11 5 6	...	11 5 6
26	Methlic	...	1 12 6	1 19 1	3 11 7
27	Monquhitter	...	0 8 2	1 9 2	1 17 4
28	Oyne	...	1 11 6	...	1 11 6
29	Peterhead	...	...	1 1 6	1 1 6
30	Premnay	...	...	2 7 10	2 7 10
31	Rhynie	...	...	0 17 9	0 17 9
32	Slains	13 3 0	...	3 8 0	16 11 0
33	Strathdon	...	...	3 5 6	3 5 6
34	Tarves	...	8 3 5	...	8 3 5
35	Tough	...	...	1 15 6	1 15 6
36	Towie	...	...	0 15 6	0 15 6
37	Turriff	68 5 11	...	...	68 5 11
38	Tyrie	20 17 8	...	...	20 17 8
39	Udny	...	...	4 2 7	4 2 7
	Total	703 13 3	516 16 3	153 16 2½	1,374 5 8½
	ARGYLL.				
1	Ardchattan and Muckairn	30 0 0	...	...	30 0 0
2	Ardnamurchan	96 9 1	23 7 11	...	119 17 0
3	Campbeltown	262 12 2	...	21 18 11	284 11 1

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
4	Coll	21 6 8	...	3 0 7	24 7 3
5	Dunoon and Kilmun	...	64 17 10½	...	64 17 10½
6	Glassary	135 19 8	...	...	135 19 8
7	Glenorchy and Inishail	15 19 9	...	...	15 19 9
8	Jura	85 5 11	...	...	85 5 11
9	Kilarrow	105 17 5	...	...	105 17 5
10	Kilbrandon	115 2 8	...	...	115 2 8
11	Kilcalmonell and Kilberry	57 8 11	6 19 0	...	64 7 11
12	Kilchoman	77 3 1	...	...	77 3 1
13	Kilchrennan and Dalavich	20 0 4	...	...	20 0 4
14	Kildalton	66 17 4	...	...	66 17 4
15	Kilfinan	...	16 0 0	...	16 0 0
16	Kilfinichen	229 9 9½	...	...	229 9 9½
17	Kilmartin	25 19 5	...	...	25 19 5
18	Kilmore and Kilbride	93 15 0	...	...	93 15 0
19	Kilninian and Kilmore	79 3 2¼	...	...	79 3 2¼
20	Knapdale, North	67 19 10	...	...	67 19 10
21	Knapdale, South	40 15 10	...	...	40 15 10
22	Lismore and Appin	15 9 4	...	...	15 9 4
23	Lochgoilhead	...	0 10 0	...	0 10 0
24	Morven	82 5 0½	...	...	82 5 0½
25	Torosay	75 12 7	...	...	75 12 7
26	Tyree	116 10 11½	...	31 18 3	148 9 2⅓
	Total	1,917 3 11¾	111 14 9½	56 17 9	2,085 16 6¼
	AYR.				
1	Ardrossan	...	259 14 8	...	259 14 8
2	Auchinleck	17 17 0	...	...	17 17 0
3	Ayr	72 0 0	...	...	72 0 0
4	Ballantrae	3 7 6	...	...	3 7 6
5	Colmonell	9 0 0	1 3 10	2 14 0	12 17 10
6	Coylton	9 0 6	...	...	9 0 6
7	Cumnock, New	9 0 0	...	...	9 0 0
8	Cumnock, Old	10 10 0	35 10 1	...	46 0 1
9	Dailly	...	7 10 0	...	7 10 0
10	Dalmellington	10 10 0	...	...	10 10 0
11	Dalry	...	...	10 2 6½	10 2 6½
12	Dundonald	...	21 8 6	5 1 8½	26 10 2½
13	Fenwick	...	...	3 9 10	3 9 10
14	Kilbirnie	...	9 16 6	...	9 16 6
15	Kilmarnock	432 10 11	...	...	432 10 11
16	Kirkmichael	27 9 7½	...	...	27 9 7½
17	Kirkoswald	11 9 0	...	...	11 9 0
18	Mauchline	6 0 0	...	...	6 0 0
19	Maybole	70 19 10	...	...	70 19 10
20	Muirkirk	18 0 0	...	...	18 0 0
21	Newton-upon-Ayr	18 0 0	...	...	18 0 0
22	Ochiltree	6 0 0	...	...	6 0 0
23	St Quivox	42 0 0	7 11 0½	...	49 11 0½
24	Sorn	15 0 0	...	...	15 0 0
	Total	788 14 4½	342 14 7½	21 8 1	1,152 17 1
	BANFF.				
1	Boharm	...	...	2 18 0	2 18 0
2	Cullen	...	5 4 11½	...	5 4 11½
3	Deskford	...	...	2 18 6	2 18 6
4	Forglen	9 2 6	...	...	9 2 6

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
5	Gamrie and Macduff -	...	5 0 0	3 9 3	8 9 3
6	Inveravon - - -	...	...	4 0 0	4 0 0
7	Inverkeithny - -	...	...	0 5 6	0 5 6
8	Rathven - - -	...	28 14 8	42 17 2	71 11 10
9	Rothiemay - - -	...	...	2 5 10	2 5 10
	Total - -	9 2 6	38 19 7½	58 14 3	106 16 4½
	BERWICK.				
1	Ayton - - -	...	...	1 15 6	1 15 6
2	Cockburnspath - -	5 0 0	...	...	5 0 0
3	Coldingham - -	...	7 0 0	...	7 0 0
4	Coldstream - - -	40 0 0	...	...	40 0 0
5	Dunse - - -	..	10 16 3	...	10 16 3
6	Earlstoun - - -	...	2 9 0	5 14 1	8 3 1
7	Eccles - - -	...	2 0 0	...	2 0 0
8	Greenlaw - - -	65 1 3	...	...	65 1 3
	Total - -	110 1 3	22 5 3	7 9 7	139 16 1
	CAITHNESS.				
1	Canisbay - - -	...	4 3 6	...	4 3 6
2	Latheron - - -	117 11 11	11 5 6	...	128 17 5
3	Reay - - -	...	...	5 19 2	5 19 2
4	Wick - - -	206 18 9	41 17 1½	...	248 15 10½
	Total - -	324 10 8	57 6 1½	5 19 2	387 15 11½
	CLACKMANNAN.				
1	Dollar - - -	...	4 10 0	...	4 10 0
	Total - -	...	4 10 0	...	4 10 0
	DUMBARTON.				
1	Bonhill - - -	91 14 11	...	...	91 14 11
2	Cardross - - -	73 7 11	...	...	73 7 11
3	Dumbarton - - -	91 14 11	...	...	91 14 11
4	Kilmaronock - -	7 6 9½	...	...	7 6 9½
5	Kilpatrick, New - -	55 0 11	...	0 12 0	55 12 11
6	Kilpatrick, Old - -	345 14 6	480 0 0	60 10 9	886 5 3
7	Luss - - -	7 6 9½	...	...	7 6 9½
8	Roseneath - - -	14 13 6½	3 19 4	...	18 12 10½
9	Row - - -	55 0 11	...	...	55 0 11
	Total - -	742 1 2½	483 19 4	61 2 9	1,287 3 3½
	DUMFRIES.				
1	Canonbie - - -	2 12 11	7 15 8	...	10 8 7
2	Closeburn - - -	...	21 15 0	...	21 15 0
3	Dumfries - - -	...	...	21 11 9	21 11 9
4	Eskdalemuir - -	...	0 15 0	...	0 15 0
5	Ewes - - -	1 6 7½	...	...	1 6 7½
6	Glencairn - - -	...	...	1 18 0	1 18 0
7	Langholm - - -	2 13 3	...	...	2 13 3
8	Lochmaben - - -	...	12 2 8	...	12 2 8
9	Middlebie - - -	...	2 10 0	...	2 10 0
	Total - -	6 12 9½	44 18 4	23 9 9	75 0 10½

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	EDINBURGH.				
1	Borthwick - - -	...	1 8 0	...	1 8 0
2	Corstorphine - -	...	5 10 0	...	5 10 0
3	Crichton - - -	...	0 14 5	...	0 14 5
4	Duddingston - -	48 4 1	...	...	48 4 1
5	Edinburgh - - -	5124 12 3	46 6 3½	774 7 9¼	5,945 6 3¾
6	Fala - - - -	9 8 6	...	...	9 8 6
7	Kirknewton - - -	...	102 5 4	...	102 5 4
8	Leith, North - -	...	...	41 9 4	41 9 4
9	Leith, South - -	68 4 11	...	89 16 9	158 1 8
10	St Cuthberts and Canongate Combination—	518 6 7	...	222 17 3	741 3 10
11	Stow - - - -	...	0 15 7	...	0 15 7
12	Temple - - -	...	1 8 0	...	1 8 0
	Total - -	5768 16 4	158 7 7½	1,128 11 1¼	7,055 15 0¾
	ELGIN.				
1	Alves - - -	12 9 4	...	...	12 9 4
2	Bellie - - -	...	20 9 1½	...	20 9 1½
3	Birnie - - -	7 15 3	...	6 11 9	14 7 0
4	Cromdale - - -	...	1 12 8	...	1 12 8
5	Dallas - - -	13 1 10	...	...	13 1 10
6	Drainy - - -	14 19 2	...	...	14 19 2
7	Duffus - - -	37 17 11	...	...	37 17 11
8	Edinkillie - - -	22 8 0	...	...	22 8 0
9	Elgin - - -	187 9 7	...	...	187 9 7
10	Knockando - - -	...	2 10 9	...	2 10 9
11	New Spynie - - -	25 8 7	...	...	25 8 7
12	Rafford - - -	16 15 0	...	...	16 15 0
13	Rothes - - -	13 10 4	...	3 8 4	16 18 8
14	Speymouth - - -	...	15 0 7½	...	15 0 7½
15	Urquhart - - -	24 18 7	1 1 10½	...	26 0 5½
	Total - -	376 13 7	40 15 0½	10 0 1	427 8 8½
	FIFE.				
1	Abbotshall - - -	20 4 0	..	...	20 4 0
2	Carnock - - -	...	1 0 0	...	1 0 0
3	Ceres - - -	...	7 17 9	...	7 17 9
4	Dunfermline - -	40 15 9	...	43 9 0	84 4 9
5	Dysart - - -	149 12 6	...	...	149 12 6
6	Kilconquhar - -	...	2 1 1	...	2 1 1
7	Leslie - - -	24 18 8	...	...	24 18 8
8	Markinch - - -	74 16 4	...	5 15 0½	80 11 4½
9	St Andrews - -	...	27 6 3	...	27 6 3
10	Wemyss - - -	74 16 3	...	0 4 9	75 1 0
	Total - -	385 3 6	38 5 1	49 8 9½	472 17 4½
	FORFAR.				
1	Arbroath - - -	190 0 0	...	27 3 6	217 3 6
2	Barry - - -	...	204 10 0	13 13 10	218 3 10
3	Dundee - - -	1,393 2 11	...	314 3 9	1,707 6 8
4	Forfar - - -	...	...	2 16 0	2 16 0
5	Inverarity - - -	...	1 10 0	...	1 10 0
6	Kirriemuir - - -	...	11 15 6	...	11 15 6
7	Liff and Benvie - -	408 12 3	...	225 9 4	634 1 7
8	Lintrathen - - -	...	...	0 18 9	0 18 9
9	St Vigeans - - -	185 3 11	...	40 12 8	225 16 7
	Total - -	2,176 19 1	217 15 6	624 17 10	3,019 12 5

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
	HADDINGTON.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Dunbar - - -	142 17 1	286 5 3	...	429 2 4
2	Garvald - - -	...	...	2 15 1	2 15 1
3	Haddington - - -	...	7 15 3	...	7 15 3
4	North Berwick - -	...	2 11 8½	...	2 11 8½
	Total - -	142 17 1	296 12 2½	2 15 1	442 4 4½
	INVERNESS.				
1	Abernethy - - -	...	...	22 15 6	22 15 6
2	Alvie - - -	...	4 18 0	...	4 18 0
3	Ardersier - - -	16 16 0	...	...	16 16 0
4	Barra - - -	...	...	6 0 0	6 0 0
5	Boleskine and Abertarff -	...	...	18 18 3	18 18 3
6	Bracadale - - -	...	3 4 6	...	3 4 6
7	Croy - - -	19 12 0	...	...	19 12 0
8	Daviot - - -	...	...	2 8 0	2 8 0
9	Duthil - - -	...	5 19 8	...	5 19 8
10	Glenelg - - -	...	13 0 0	9 5 6	22 5 6
11	Harris - - -	...	14 10 0	...	14 10 0
12	Inverness - - -	363 17 3	...	9 10 3	373 7 6
13	Kilmallie - - -	...	5 16 0	...	5 16 0
14	Kilmonivaig - - -	...	...	25 5 9½	25 5 9½
15	Kilmorack - - -	...	112 2 6	...	112 2 6
16	Kilmuir (Skye) - -	...	6 0 0	2 0 0	8 0 0
17	Kiltarlity - - -	...	79 4 6½	...	79 4 6½
18	Kingussie - - -	...	4 15 0	...	4 15 0
19	Laggan - - -	...	8 4 0	14 10 4	22 14 4
20	Petty - - -	22 16 9	...	...	22 16 9
21	Portree - -	...	...	3 18 2	3 18 2
22	Sleat - - -	28 2 5	...	...	28 2 5
23	Strath - - -	...	...	21 12 7	21 12 7
24	Uist, North - - -	...	1 12 6	...	1 12 6
25	Urquhart - - -	...	60 0 0	16 3 7	76 3 7
	Total - -	451 4 5	319 6 8½	152 7 11½	922 19 1
	KINCARDINE.				
1	Dunottar - - -	42 6 8	...	...	42 6 8
2	Durris - - -	26 19 7	...	...	26 19 7
3	Fetteresso - - -	162 14 0	...	10 0 0	172 14 0
4	Kinneff - - -	13 5 0	...	...	13 5 0
5	Marykirk - - -	42 0 0	...	0 15 0	42 15 0
6	St Cyrus - - -	...	33 4 3	...	33 4 3
	Total - -	287 5 3	33 4 3	10 15 0	331 4 6
	KINROSS.				
1	Kinross - - -	...	10 15 6	...	10 15 6
	Total - -	...	10 15 6	...	10 15 6
	KIRKCUDBRIGHT.				
1	Anwoth - - -	...	...	2 7 2	2 7 2
2	Balmaclellan - -	...	...	3 2 10	3 2 10
3	Balmaghie - - -	3 3 7	1 5 0	0 0 10	4 9 5
4	Buittle - - -	...	...	2 16 11	2 16 11

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
5	Colvend - - -	4 5 5	...	...	4 5 5
6	Dalry - - -	...	...	4 2 6	4 2 6
7	Girthon - - -	5 15 9	...	...	5 15 9
8	Kells - - -	3 7 10	...	...	3 7 10
9	Kirkbean - - -	5 3 0	...	...	5 3 0
10	New Abbey - - -	...	...	8 16 1	8 16 1
11	Tongland - - -	2 15 1	...	...	2 15 1
12	Troqueer - - -	14 8 8	...	...	14 8 8
13	Twynholm - - -	2 14 11	...	...	2 14 11
	Total - -	41 14 3	1 5 0	21 6 4	64 5 7
	LANARK.				
1	Avondale - - -	...	5 14 0	...	5 14 0
2	Barony - - -	1,928 11 2	...	352 0 4	2,280 11 6
3	Biggar - - -	26 8 0	...	...	26 8 0
4	Bothwell - - -	111 3 8	...	...	111 3 8
5	Cambuslang - -	69 0 2	...	...	69 0 2
6	Cambusnethan - -	142 14 0	41 7 9½	...	184 1 9½
7	Carluke - - -	...	1 17 2	...	1 17 2
8	Dalserf - - -	90 19 3	...	...	90 19 3
9	Dalziel - - -	42 16 2	...	...	42 16 2
10	Glasgow - - -	...	...	2,057 8 1	2,057 8 1
11	Govan Combination -	8,369 9 6½	...	1,555 16 0	9,925 5 6½
12	Hamilton - - -	332 12 6	...	...	332 12 6
13	Lesmahagow - -	...	9 0 0	3 14 8	12 14 8
14	Monkland, Old - -	5,472 13 2¾	...	653 6 6	6,125 19 8¾
15	Stonehouse - - -	110 15 0	...	...	110 15 0
16	Walston - - -	...	2 0 0	...	2 0 0
	Total - -	16,697 2 8¼	59 18 11½	4,622 5 7	21,379 7 2¾
	NAIRN.				
1	Ardclach - - -	19 12 0	...	...	19 12 0
2	Auldearn - - -	22 8 0	...	...	22 8 0
3	Cawdor - - -	25 4 0	...	6 0 0	31 4 0
4	Nairn - - -	69 6 0	...	...	69 6 0
	Total - -	136 10 0	...	6 0 0	142 10 0
	ORKNEY & SHETLAND.				
	Orkney.				
1	Birsay and Harray - -	...	0 16 0	...	0 16 0
2	Lady - - -	...	...	3 2 0	3 2 0
3	Orphir - - -	...	...	0 8 0	0 8 0
4	Rousay and Egilshay -	...	...	0 2 6	0 2 6
	Total - -	...	0 16 0	3 12 6	4 8 6
	Shetland.				
5	Bressay - - -	...	4 9 3	0 6 0	4 15 3
6	Delting - - -	...	3 0 3	...	3 0 3
7	Nesting - - -	...	1 9 3	...	1 9 3
8	North Mavine - -	...	...	2 13 0½	2 13 0½
9	Walls - - -	...	0 3 2	...	0 3 2
	Total - -	...	9 1 11	2 19 0½	12 0 11½
	Orkney and Shetland together	...	9 17 11	6 11 6½	16 9 5½

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
	PEEBLES.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Broughton - - -	...	2 0 0	...	2 0 0
2	Innerleithen - -	...	2 12 4½	0 0 8	2 13 0½
3	Linton, West - -	35 4 4	...	...	35 4 4
4	Tweedsmuir - -	...	0 2 0	...	0 2 0
	Total - -	35 4 4	4 14 4½	0 0 8	39 19 4½
	PERTH.				
1	Blair-Athole - -	...	13 7 7	...	13 7 7
2	Callander - - -	28 4 7	...	...	28 4 7
3	Caputh - - -	15 2 8	...	...	15 2 8
4	Crieff - - -	...	...	1 7 5	1 7 5
5	Dowally - - -	15 2 9	...	...	15 2 9
6	Dull - - - -	49 7 9	...	6 7 8	55 15 5
7	Dunkeld, Little - -	32 15 7	...	...	32 15 7
8	Fortingall - - -	32 15 7	...	...	32 15 7
9	Kenmore - - -	30 5 2	...	...	30 5 2
10	Killin - - -	22 13 11	...	...	22 13 11
11	Kirkmichael - -	...	1 12 0	...	1 12 0
12	Logierait - - -	37 16 6	...	...	37 16 6
13	Methven - - -	...	1 6 0	...	1 6 0
14	Moulin - - -	27 14 9	...	...	27 14 9
15	Muthil - - -	26 18 8	...	...	26 18 8
16	Perth - - -	680 18 5	...	234 7 0	915 5 5
17	Weem - - -	10 1 8	2 2 0	...	12 3 8
	Total - -	1,009 18 0	18 7 7	242 2 1	1,270 7 8
	RENFREW.				
1	Neilston - - -	...	6 10 0	...	6 10 0
2	Paisley - - -	3,166 12 8	...	1,943 4 11	5,109 17 7
	Total - -	3,166 12 8	6 10 0	1,943 4 11	5,116 7 7
	ROSS AND CROMARTY.				
1	Avoch - - -	21 14 7	...	...	21 14 7
2	Barvas - -	...	17 12 6	...	17 12 6
3	Contin - - -	...	19 5 0	...	19 5 0
4	Cromarty - - -	44 17 0	...	...	44 17 0
5	Dingwall - - -	...	1 15 1	2 1 3	3 16 4
6	Gairloch - - -	...	...	16 0 6	16 0 6
7	Glenshiel - - -	...	1 10 0	...	1 10 0
8	Killearnan - - -	22 1 5	...	...	22 1 5
9	Kintail - - -	...	...	6 19 0	6 19 0
10	Knockbain - - -	39 4 3	...	...	39 4 3
11	Lochalsh - - -	...	...	14 19 4	14 19 4
12	Lochs - - -	...	...	10 14 6	10 14 6
13	Resolis - - -	17 15 0	...	...	17 15 0
14	Rosemarkie - - -	25 3 1	...	...	25 3 1
15	Uig - - - -	...	...	9 15 0	9 15 0
16	Urquhart - - -	47 12 11	...	...	47 12 11
17	Urray - - -	...	9 9 1	32 16 7	42 5 8
	Total - -	218 8 3	49 11 8	93 6 2	361 6 1

No.	County and Parish.	On Buildings being Authorized Poorhouses.	On Buildings not being Authorized Poorhouses.	Repairs (Structural and other) and Furnishings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	ROXBURGH.				
1	Ashkirk - - -	2 12 11	...	1 12 5	4 5 4
2	Cavers - - -	17 0 8	4 2 1½	...	21 2 9½
3	Eckford - - -	...	1 16 5	...	1 16 5
4	Ednam - - -	...	2 10 0	...	2 10 0
5	Hawick - - -	113 16 8	...	...	113 16 8
6	Hopekirk - - -	4 5 4	...	...	4 5 4
7	Kelso - - -	...	10 10 0	19 0 1	29 10 1
8	Kirkton - - -	2 2 8½	...	...	2 2 8½
9	Lilliesleaf - - -	7 13 5	...	...	7 13 5
10	Melrose - - -	132 4 0	...	...	132 4 0
11	Minto - - -	6 7 11½	...	...	6 7 11½
12	Morebattle - - -	...	...	9 0 0	9 0 0
13	Roberton - - -	4 5 4	...	...	4 5 4
14	Southdean - - -	...	2 0 0	...	2 0 0
15	Wilton - - -	27 2 1	...	16 3 9	43 5 10
16	Yetholm - - -	...	6 6 6	...	6 6 6
	Total - - -	317 11 1	27 5 0½	45 16 3	390 12 4½
	SELKIRK.				
1	Galashiels - - -	41 5 7	...	20 2 0	61 7 7
2	Kirkhope - - -	4 5 2	...	...	4 5 2
3	Selkirk - - -	60 6 9	1 7 5	...	61 14 2
4	Yarrow - - -	15 17 6	...	7 13 2½	23 10 8½
	Total - -	121 15 0	1 7 5	27 15 2½	150 17 7½
	STIRLING.				
1	Buchanan - - -	7 6 9½	...	...	7 6 9½
2	Drymen - - -	7 6 9	...	...	7 6 9
3	Falkirk - - -	375 0 0	...	27 8 0	402 8 0
4	Kilsyth - - -	142 10 10	...	...	142 10 10
5	Kippen - - -	7 6 9½	...	...	7 6 9½
6	Larbert - - -	...	...	2 4 0	2 4 0
7	Stirling - - -	112 15 2	...	7 5 0	120 0 2
	Total - -	652 6 4	...	36 17 0	689 3 4
	SUTHERLAND.				
1	Assynt - - -	29 11 9	6 0 0	...	35 11 9
2	Clyne - - -	22 7 2	...	...	22 7 2
3	Creich - - -	42 17 9	4 19 6	...	47 17 3
4	Duirness - - -	26 17 6	8 7 0	...	35 4 6
5	Eddrachillis - -	26 18 1	4 5 0	...	31 3 1
6	Farr - - -	37 10 11	...	...	37 10 11
7	Golspie - - -	36 4 1	...	...	36 4 1
8	Kildonan - - -	43 4 10	...	...	43 4 10
9	Lairg - - -	22 11 6	...	11 7 3	33 18 9
10	Loth - - -	15 12 0	...	...	15 12 0
11	Rogart - - -	19 7 7	...	11 14 10	31 2 5
12	Tongue - - -	20 13 9	9 7 6	...	30 1 3
	Total - -	343 16 11	32 19 0	23 2 1	399 18 0
	WIGTOWN.				
1	Glasserton - - -	5 5 0	...	...	5 5 0
2	Inch - - -	11 12 6	...	9 13 6	21 6 0

No.	County and Parish.	On Buildings being Authorized Poorhouses.			On Buildings not being Authorized Poorhouses.			Repairs (Structural and other) and Furnishings.			Total.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
3	Kirkcolm - - -	5	7	1		...			...		5	7	1
4	Kirkmaiden - - -	2	1	3		...			...		2	1	3
5	Kirkowan - - -		...		5	0	0		...		5	0	0
6	Leswalt - - -	2	3	6		...		5	17	0	8	0	6
7	Luce, New - - -	2	1	3		...		2	9	6	4	10	9
8	Luce, Old - - -	3	15	0		...			...		3	15	0
9	Mochrum - - -	11	14	2	5	10	0	0	10	0	17	14	2
10	Penninghame - -	9	0	0		...			...		9	0	0
11	Portpatrick - - -	3	3	9		...		4	1	0	7	4	9
12	Stoneykirk - - -	16	17	6		...			...		16	17	6
13	Stranraer - - -	17	5	0		...			...		17	5	0
14	Wigtown - - -	7	10	0	3	0	0	2	5	6½	12	15	6½
	Total - -	97	16	0	13	10	0	24	16	6½	136	2	6½

SUMMARY OF ADDITIONAL EXPENDITURE ON POORHOUSE BUILDINGS.

No.	COUNTIES.	On Buildings being Authorized Poorhouses.			On Buildings not being Authorized Poorhouses.			Repairs (Structural and other), and Furnishings.			Total.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Aberdeen - -	703	13	3	516	16	3	153	16	2½	1,374	5	8½
2	Argyll - - -	1,917	3	11¾	111	14	9½	56	17	9	2,085	16	6¼
3	Ayr - - -	788	14	4½	342	14	7½	21	8	1	1,152	17	1
4	Bauff - - -	9	2	6	38	19	7½	58	14	3	106	16	4½
5	Berwick - - -	110	1	3	22	5	3	7	9	7	139	16	1
6	Bute - - -	...			...			...			...		
7	Caithness - -	324	10	8	57	6	1½	5	19	2	387	15	11½
8	Clackmannan - -	...			4	10	0	...			4	10	0
9	Dumbarton - -	742	1	2½	483	19	4	61	2	9	1,287	3	3½
10	Dumfries - - -	6	12	9½	44	18	4	23	9	9	75	0	10½
11	Edinburgh - -	5,768	16	4	158	7	7½	1,128	11	1¼	7,055	15	0¾
12	Elgin - - -	376	13	7	40	15	0½	10	0	1	427	8	8½
13	Fife - - -	385	3	6	38	5	1	49	8	9½	472	17	4½
14	Forfar - - -	2,176	19	1	217	15	6	624	17	10	3,019	12	5
15	Haddington - -	142	17	1	296	12	2½	2	15	1	442	4	4½
16	Inverness - -	451	4	5	319	6	8½	152	7	11½	922	19	1
17	Kincardine - -	287	5	3	33	4	3	10	15	0	331	4	6
18	Kinross - - -	...			10	15	6	...			10	15	6
19	Kirkcudbright - -	41	14	3	1	5	0	21	6	4	64	5	7
20	Lanark - - -	16,697	2	8¼	59	18	11½	4,622	5	7	21,379	7	2¾
21	Linlithgow - -	...			...			...			...		
22	Nairn - - -	136	10	0	...			6	0	0	142	10	0
23	Orkney and Shetland -	...			9	17	11	6	11	6½	16	9	5½
24	Peebles - - -	35	4	4	4	14	4½	0	0	8	39	19	4½
25	Perth - - -	1,009	18	0	18	7	7	242	2	1	1,270	7	8
26	Renfrew - - -	3,166	12	8	6	10	0	1,943	4	11	5,116	7	7
27	Ross - - -	218	8	3	49	11	8	93	6	2	361	6	1
28	Roxburgh - -	317	11	1	27	5	0½	45	16	3	390	12	4½
29	Selkirk - - -	121	15	0	1	7	5	27	15	2½	150	17	7½
30	Stirling - - -	652	6	4	...			36	17	0	689	3	4
31	Sutherland - -	343	16	11	32	19	0	23	2	1	399	18	0
32	Wigtown - - -	97	16	0	13	10	0	24	16	6½	136	2	6½
	Total -	37,029	14	9½	2,963	13	2½	9,460	17	8¼	49,454	5	8¼

STATEMENT

OF

RECEIPTS FROM ASSESSMENT, ETC.

APPENDIX (B.) No. 6.

APPENDIX

STATEMENT of Receipts from Assessment and Other Sources, the Expenditure
Buildings in Scotland, for the years ended

Year.	Assessed Parishes.	Receipts.			Expenditure on	
		From Assessment.	From Voluntary Contributions, Church Collections, Mortifications, and all other Sources.	Total.	Relief of Poor on the Roll.	Relief of Casual Poor.
		£	£	£	£	£
1846	448	...	...	306,044	243,828	24,633
1847	558	356,703	78,664	435,367	336,515	36,340
1848	600	464,867	68,206	533,073	401,886	53,384
1849	625	521,476	62,137	583,613	417,463	51,470
1850	644	518,813	64,777	583,590	414,681	31,557
1851	653	492,098	63,947	556,045	404,219	25,918
1852	671	479,499	62,390	541,889	401,954	25,987
1853	680	491,394	63,306	554,700	411,136	24,114
1854	689	504,082	66 631	570,713	428,708	24,387
1855	700	549,463	64,960	614,423	461,244	27,356
1856	716	588,067	62,933	651,000	486,690	22,189
1857	729	612,484	57,369	669,853	492,118	20,870
1858	738	606,671	61,801	668,472	496,298	27,915
1859	745	622,101	61,811	683,912	512,751	25,752
1860	749	615,409	56,106	671,515	518,547	22,218
1861	752	628,712	55,642	684,354	531,234	24,119
1862	759	649,803	62,424	712,227	545,862	27,730
1863	764	692,555	57,628	750,183	563,211	25,922
1864	770	720,142	56,313	776,455	575,585	26,936
1865	777	727,933	57,538	785,471	578,468	25,741
1866	781	730,849	59,362	790,211	590,274	24,639
1867	783	758,496	61,885	820,381	598,687	28,007
1868	789	756,382	70,617	826,999	633,128	29,058
1869	793	809,556	64,839	874,395	659,503	25,153
1870	794	841,361	57,014	898,375	654,820	22,988
1871	795	832,790	62,106	894,896	641,454	22,485
1872	800	797,781	86,724	884,505	639,585	21,508
1873	804	790,371	60,751	851,122	634,936	18,599
1874	811	793,969	58,025	851,994	629,109	18,133
1875	811	792,702	54,628	847,330	619,062	18,620
1876	817	770,983	108,453	879,436	621,651	17,025

(B.)—No. 6.

on the Relief and Management of the Poor, and on the Erection of Poorhouse 14th May, from 1846 to 1876 inclusive.

Relief and Management.				Difference per cent. from Year to Year on Relief and Management.		Expenditure on the Erection and Structural Repair of Poorhouses.
Medical Relief.	Management.	Law Expenses.	Total Relief and Management.	Increase.	Decrease	
£	£	£	£			£
4,056	17,455	2,546	292,518	...	...	...
12,879	43,158	5,023	433,915	48·3	...	...
30,340	42,034	5,719	533,363	22·9	...	10,972
33,010	51,805	8,520	562,268	5·4	...	14,776
26,574	50,881	10,660	534,353	...	4·9	42,815
20,311	52,009	10,872	513,329	...	3·9	21,576
21,436	51,645	13,266	514,288	0·1	...	21,186
21,737	52,352	13,037	522,376	1·5	...	21,644
27,875	56,069	9,780	546,819	4·6	...	25,850
27,166	58,767	10,290	584,823	6·9	...	20,606
24,008	61,462	8,474	602,823	3·0	...	24,848
24,205	63,142	7,637	607,972	0·8	...	27,277
24,949	66,307	7,166	622,635	2·4	...	18,066
25,692	67,167	9,753	641,115	2·9	...	16,250
26,739	67,049	8,750	643,303	0·3	...	19,973
26,909	67,717	7,975	657,954	2·2	...	25,948
27,623	71,276	8,209	680,700	3·4	...	38,617
28,627	77,917	9,170	704,847	3·5	...	31,181
30,601	81,738	8,284	723,144	2·5	...	46,885
31,400	84,257	11,988	731,854	1·2	...	46,420
31,688	85,660	7,053	739,314	1·01	...	43,812
31,587	90,328	8,602	757,211	2·4	...	50,419
32,858	94,452	5,987	795,483	5·0	...	67,719
33,784	95,626	7,118	821,184	3·2	...	110,091
35,516	98,771	6,294	818,389	...	0·3	86,656
35,526	101,716	9,275	810,456	...	0·9	71,651
36,762	104,748	7,086	809,689	...	0·09	52,482
34,066	108,577	5,716	801,894	...	0·9	71,180
34,576	112,623	4,688	799,129	...	0·3	48,552
34,771	116,801	5,662	794,916	...	0·5	40,390
36,735	114,270	8,117	797,798	0·3	...	49,454

APPENDIX

ABSTRACT of the Number of Paupers relieved in each

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
	ABERDEEN.									
1	Aberdeen - -	47,077	939	577	910	507	869	459	906	514
2	Aberdour - -	2,176	50	29	50	31	48	30	49	30
3	Aboyne - -	1,351	25	7	26	6	25	4	25	5
4	Alford - - -	1,396	30	20	32	27	27	15	29	20
5	Auchindoir - -	1,545	26	11	25	18	23	11	24	13
6	Auchterless - -	2,174	49	25	50	23	51	23	50	23
7	Belhelvie - -	1,833	47	35	45	38	40	34	44	35
8	Birse - - -	1,198	37	15	37	21	37	24	37	20
9	Bourtie - -	499	8	4	7	3	7	2	7	3
10	Cairney - -	1,525	41	31	42	34	41	34	41	33
11	Chapel-of-Garioch	1,928	43	46	40	46	39	37	37	43
12	Clatt - - -	483	9	1	8	1	8	1	8	1
13	Cluny - - -	1,366	24	14	26	18	27	25	25	19
14	Coull - - -	824	12	14	13	13	12	13	12	13
15	Crathie & Braemar	1,566	36	11	39	18	36	12	37	13
16	Crimond - -	887	19	9	19	5	17	7	18	7
17	Cruden - - -	3,124	61	38	60	33	59	30	60	33
18	Culsamond - -	896	25	8	26	8	24	9	25	8
19	Daviot - - -	597	12	8	11	7	13	11	12	8
20	Deer, New - -	4,853	64	56	61	58	60	61	61	58
21	Deer, Old - -	5,085	145	78	144	67	127	122	138	89
22	Drumblade - -	931	14	2	14	4	13	3	13	3
23	Drumoak - -	1,032	17	5	17	4	16	4	16	4
24	Dyce - - -	945	10	6	10	6	10	5	10	5
25	Echt - - -	1,259	28	21	26	20	24	20	26	20
26	Ellon - - -	3,703	72	67	75	70	67	44	71	60
27	Fintray - -	1,108	16	16	17	16	18	14	17	15
28	Forgue - - -	2,623	81	65	80	60	80	69	80	64
29	Foveran - -	1,859	44	34	43	31	43	31	43	32
30	Fraserburgh - -	5,301	117	51	116	57	112	59	115	55
31	Fyvie - - -	4,511	93	50	92	42	82	48	89	46
32	Gartly - - -	972	34	17	32	19	28	13	31	16
33	Glass - - -	1,061	13	7	14	7	13	7	13	7
34	Glenbucket - -	570	11	5	11	5	11	5	11	5
35	Glenmuick - -	2,160	63	21	53	21	54	25	56	22
36	Huntly - - -	4,374	110	59	111	52	116	60	112	57
37	Insch - - -	1,596	27	16	26	13	26	21	26	16
38	Inverurie - -	2,970	38	19	40	21	39	21	39	20
39	Keig - - -	886	15	6	16	8	15	5	15	6
40	Keithhall & Kinkell	874	21	11	18	10	17	12	18	11
41	Kemnay - -	1,300	21	15	20	22	21	27	20	21
42	Kildrummy - -	660	11	11	12	11	11	9	11	10
43	Kincardine-O'Neil-	2,000	68	38	63	42	67	38	66	39
44	King-Edward -	3,111	77	51	75	49	72	42	74	47
45	Kinnellar - -	601	17	8	17	7	18	7	17	7
46	Kinnethmont -	1,062	32	13	30	10	32	11	31	11
47	Kintore - -	2,158	42	13	40	13	36	10	39	12
48	Leochel-Cushnie -	1,232	25	16	24	11	23	10	24	12

(B.)—No. 7.

Parish on given Days during the Year ended 14th May 1876.

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
35	21	21	13	14	9	112	8	138	1
3	6	1	4	1	4	2	4	7	2
...	...	1	1	1	...	...	...	2	3
...	...	...	...	...	...	3	1	3	4
...	...	...	...	...	...	...	...	1	5
...	...	...	...	1	4	2	3	...	6
1	4	...	...	1	...	2	...	3	7
1	1	...	...	1	1	...	...	...	8
...	...	...	...	...	...	...	1	1	9
...	...	...	...	...	...	...	1	1	10
1	...	...	...	...	...	1	2	2	11
...	...	...	...	1	...	...	...	2	12
...	...	...	...	...	...	...	1	3	13
...	...	...	...	...	...	...	...	1	14
1	...	...	...	...	...	4	...	6	15
...	...	...	...	2	3	...	...	3	16
1	1	1	1	1	1	5	...	10	17
1	...	...	...	...	...	4	1	1	18
...	...	...	...	...	...	...	...	3	19
...	...	2	...	5	4	4	6	6	20
1	...	1	...	...	...	11	2	20	21
...	...	...	...	...	...	1	1	2	22
...	...	...	...	1	...	...	...	1	23
...	...	1	...	1	...	1	...	1	24
...	...	...	...	...	...	...	...	2	25
1	...	1	...	1	...	2	...	7	26
...	...	...	...	...	...	...	...	3	27
...	...	2	7	...	...	5	...	3	28
3	13	2	11	2	10	1	...	2	29
...	...	2	1	1	5	12	7	12	30
1	...	...	...	...	...	3	2	6	31
1	3	...	...	...	...	3	...	1	32
...	...	...	...	...	...	...	...	4	33
...	...	...	...	...	...	1	1	2	34
9	6	3	...	2	...	1	...	7	35
2	...	3	12	1	...	8	3	7	36
...	...	3	...	...	...	5	3	2	37
2	...	...	...	1	...	6	1	3	38
...	...	...	...	...	...	...	...	3	39
...	...	...	...	...	...	...	...	1	40
...	...	1	5	...	...	5	...	1	41
...	...	...	...	...	...	2	1	2	42
1	2	4	2	...	...	5	...	3	43
1	...	...	...	...	...	1	8	6	44
1	...	2	...	1	...	1	...	1	45
...	...	...	...	...	...	1	...	3	46
2	3	...	...	...	...	4	...	8	47
...	...	1	...	...	...	...	...	3	48

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
49	Leslie - - -	532	11	14	11	12	11	11	11	12
50	Logie-Buchan -	808	7	7	7	7	7	6	7	6
51	Logie-Coldstone -	900	17	8	17	4	14	4	16	5
52	Longside - -	3,321	110	70	110	67	106	54	108	63
53	Lonmay - -	2,245	30	15	29	15	29	15	29	15
54	Lumphanan - -	1,239	17	13	17	14	16	19	16	15
55	Machar, New -	1,483	40	23	38	23	32	20	36	22
56	Machar, Old - -	42,477	672	328	651	343	664	318	662	329
57	Meldrum - -	2,330	43	24	46	24	47	28	45	25
58	Methlic - -	2,084	27	27	27	25	28	28	27	26
59	Midmar - -	1,127	17	16	21	19	19	14	19	16
60	Monquhitter - -	2,949	65	28	59	25	64	25	62	26
61	Monymusk - -	996	19	7	17	4	18	4	18	5
62	Newhills - -	4,210	95	70	90	70	87	91	90	77
63	Oyne - - -	1,050	24	10	23	8	22	7	23	8
64	Peterculter - -	1,668	23	31	23	29	25	38	23	32
65	Peterhead - -	11,506	232	152	241	179	249	174	240	168
66	Pitsligo - -	2,218	37	19	37	18	35	18	36	18
67	Premnay - -	997	13	9	13	9	13	9	13	9
68	Rathen - - -	2,850	58	40	60	47	56	46	58	44
69	Rayne - - -	1,409	22	31	21	28	20	24	21	27
70	Rhynie - - -	1,195	25	26	26	30	25	20	25	25
71	Skene - - -	1,842	41	21	42	17	42	20	41	19
72	Slains - - -	1,355	25	7	25	6	25	5	25	6
73	Strathdon - -	1,469	31	12	31	13	31	9	31	11
74	Strichen - -	2,318	69	32	66	29	62	28	65	29
75	Tarland and Migvie	1,275	17	6	18	7	18	7	17	6
76	Tarves - - -	2,443	53	32	58	36	54	36	55	34
77	Tough - - -	760	21	5	18	10	19	12	19	9
78	Towie - - -	798	7	2	6	2	6	2	6	2
79	Tullynessle - -	970	28	14	25	15	24	14	25	14
80	Turriff - - -	4,348	79	36	82	35	75	26	78	32
81	Tyrie - - -	3,446	88	40	88	35	80	35	85	36
82	Udny - - -	1,663	33	27	32	21	31	21	32	23
	Total -	245,523	4,915	2,882	4,838	2,839	4,708	2,772	4,820	2,831
	ARGYLL.									
1	Ardchattan and Muckairn -	1,792	94	21	94	19	87	15	91	18
2	Ardnamurchan -	4,259	225	55	214	58	200	53	213	55
3	Campbeltown -	8,580	176	100	181	98	168	86	175	94
4	Coll - - -	723	35	8	31	5	38	14	34	9
5	Colonsay & Oronsay	456	17	2	18	5	18	5	17	4
6	Craignish - -	481	17	1	16	1	17	4	16	2
7	Dunoon & Kilmun	6,871	86	56	86	54	85	46	85	52
8	Gigha - - -	390	17	4	14	4	15	4	15	4
9	Glassary - -	4,393	116	63	119	68	112	59	115	63
10	Glenorchy & Inishail	1,054	55	30	56	20	55	21	55	23
11	Inveraray - -	1,794	51	16	52	24	52	36	51	25
12	Inverchaolain -	443	6	8	6	8	5	7	5	7
13	Jura - - -	952	43	9	44	12	41	11	42	10
14	Kilarrow - -	3,012	79	26	75	18	75	21	76	21
15	Kilbrandon - -	1,930	58	23	59	33	55	22	57	26
16	Kilcalmonell and Kilberry -	2,237	46	19	47	15	53	14	48	16
17	Kilchoman - -	2,861	65	22	67	26	67	27	66	28

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	...	49
...	...	1	...	...	...	...	...	1	50
...	...	1	1	...	...	...	1	1	51
...	...	1	1	3	6	4	3	9	52
...	...	2	...	3	7	...	...	5	53
...	...	...	...	...	...	...	...	1	54
...	...	...	...	...	...	1	...	5	55
17	8	18	6	6	4	28	31	77	56
...	...	...	...	...	...	...	8	4	57
...	...	1	...	...	...	2	2	4	58
...	...	1	3	1	...	...	2	...	59
...	...	...	...	...	...	...	...	7	60
...	...	...	...	...	...	...	...	4	61
1	4	3	1	1	2	7	6	10	62
1	...	2	...	1	...	2	...	4	63
...	...	1	...	1	...	...	...	2	64
1	...	4	5	8	...	8	3	25	65
1	...	...	...	...	...	...	...	5	66
...	...	...	...	1	...	...	...	2	67
6	15	2	1	1	1	4	...	9	68
...	...	1	2	...	...	1	...	2	69
1	4	...	...	...	...	...	...	3	70
...	...	...	...	...	...	2	2	5	71
1	...	2	...	1	...	2	1	3	72
1	...	...	...	...	...	...	...	5	73
1	2	2	2	2	3	2	2	6	74
...	...	...	...	...	...	...	...	1	75
...	...	...	...	...	...	6	3	7	76
...	...	...	...	...	...	...	...	...	77
1	...	1	...	...	...	...	...	1	78
...	...	...	...	...	...	1	3	2	79
...	...	...	...	...	...	2	3	9	80
1	...	2	2	2	3	3	...	7	81
...	...	1	...	...	...	...	1	5	82
102	93	98	81	70	67	293	128	540	
2	...	2	...	3	...	1	...	10	1
3	...	3	2	1	4	1	7	16	2
4	5	9	3	...	...	10	3	22	3
1	...	...	...	...	...	...	1	...	4
...	...	...	...	...	...	...	...	2	5
1	...	...	...	1	...	...	...	2	6
...	...	1	2	2	2	5	4	10	7
1	2	...	...	...	...	...	...	1	8
3	...	4	...	3	...	...	2	14	9
...	...	1	...	1	...	...	...	2	10
1	1	1	1	...	...	2	...	6	11
...	...	...	...	...	...	...	...	1	12
...	...	...	...	1	...	...	2	4	13
1	...	2	3	...	...	7	2	12	14
5	2	6	3	...	...	1	...	20	15
7	8	9	5	2	...	2	2	12	16
3	3	3	...	...	...	3	4	4	17

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding periods. Paupers.	Mean of the three preceding periods. Dependants.
18	Kilchrennan and Dalavich - -	484	25	5	29	11	29	13	27	9
19	Kildalton - -	2,283	59	10	59	11	57	12	58	11
20	Kilfinan - -	2,228	50	29	51	37	50	34	50	33
21	Kilfinichen - -	2,448	110	42	96	45	107	47	104	44
22	Killean & Kilchenzie	1,614	62	41	61	41	60	32	61	38
23	Kilmartin - -	869	22	2	23	2	22	2	22	2
24	Kilmodan - -	358	6	2	5	2	5	...	5	1
25	Kilmore & Kilbride	3,402	44	10	49	12	45	12	46	11
26	Kilninian & Kilmore	2,739	125	31	123	28	116	24	121	27
27	Kilninver & Kilmelfort - -	759	33	7	34	8	32	9	33	8
28	Knapdale, North -	1,059	66	8	66	11	65	11	65	10
29	Knapdale, South -	2,695	47	24	47	23	45	27	46	24
30	Lismore & Appin -	3,535	144	31	145	31	128	30	139	30
31	Lochgoilhead -	766	23	8	20	4	21	6	21	6
32	Morven - -	973	54	20	54	20	50	12	52	17
33	Saddell & Skipness	1,153	40	25	37	25	33	10	36	20
34	Southend - -	1,044	31	12	33	14	31	11	31	12
35	Strachur - -	527	11	9	9	8	10	7	10	8
36	Stralachlan - -	340	8	7	8	7	8	7	8	7
37	Torosay - -	1,254	57	19	60	18	56	15	57	17
38	Tyree - - -	2,837	69	4	65	3	66	3	66	3
	Total -	75,595	2,272	809	2,253	829	2,179	769	2,234	802
	AYR.									
1	Ardrossan - -	7,221	155	240	154	132	158	141	155	171
2	Auchinleck - -	6.174	69	98	67	85	62	65	66	82
3	Ayr - - -	9,589	153	84	142	60	128	65	141	69
4	Ballantrae - -	1,277	45	30	43	24	36	20	41	24
5	Barr - - -	672	20	14	16	12	18	9	18	11
6	Beith - - -	6,233	85	91	78	76	84	64	82	77
7	Colmonell - -	2,293	34	12	33	17	34	17	33	15
8	Coylton - -	1,440	40	16	41	14	38	4	39	11
9	Craigie - - -	618	16	9	16	9	15	6	15	8
10	Cumnock, New -	3,434	50	41	50	37	46	33	48	37
11	Cumnock, Old -	4,041	65	42	63	39	59	31	62	37
12	Dailly - - -	1,932	47	24	47	22	47	26	47	44
13	Dalmellington -	6,165	51	44	53	41	56	55	53	46
14	Dalry - - -	10,885	187	198	185	194	192	205	188	199
15	Dalrymple - -	1,412	21	17	21	15	24	22	22	18
16	Dreghorn - -	3,241	36	43	38	42	38	48	37	44
17	Dundonald - -	6,964	195	123	198	125	181	96	191	114
18	Dunlop - -	1,160	17	18	16	18	18	14	17	16
19	Fenwick - -	1,318	22	13	23	27	22	25	22	21
20	Galston - -	6,331	103	50	105	58	95	54	101	54
21	Girvan - - -	5,685	128	58	140	80	156	90	141	76
22	Irvine - - -	5,875	134	100	141	106	130	105	135	103
23	Kilbirnie - -	4,953	52	50	47	40	45	38	44	42
24	Kilbride, West -	1,891	49	23	48	21	45	19	47	21
25	Kilmarnock - -	24,072	404	238	396	255	399	230	399	241
26	Kilmaurs - -	3,449	86	50	84	49	91	56	87	51
27	Kilwinning - -	7,375	124	92	113	77	110	68	115	79
28	Kirkmichael - -	2,254	41	23	42	21	37	14	40	19
29	Kirkoswald - -	1,846	24	13	23	13	24	12	23	12
30	Largs - - -	4,087	70	22	77	23	63	28	70	24

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	1	...	...	...	...	...	5	18
...	...	...	...	...	...	2	4	4	19
1	...	1	...	1	...	4	...	5	20
...	...	3	5	...	...	3	2	15	21
2	...	3	2	1	...	2	4	4	22
...	...	1	1	2	3	...	...	4	23
...	...	...	...	...	...	...	...	3	24
...	...	1	...	...	...	5	5	7	25
...	...	1	1	4	2	3	...	12	26
2	...	...	...	...	...	...	...	9	27
...	...	1	...	1	...	1	2	12	28
2	5	...	...	1	2	3	3	8	29
...	...	...	...	2	...	3	...	17	30
...	...	...	...	...	...	1	...	2	31
...	...	2	...	...	...	1	1	5	32
...	...	...	...	...	...	...	...	2	33
...	...	...	...	1	3	1	...	2	34
...	...	1	...	...	...	...	...	1	35
...	...	...	...	...	...	...	...	1	36
1	...	2	...	...	...	...	...	5	37
1	...	2	...	3	...	1	3	11	38
41	26	60	28	30	16	62	51	272	
2	3	3	4	3	2	...	2	16	1
...	...	1	2	2	1	...	1	2	2
1	3	2	5	1	...	15	5	21	3
1	3	...	...	1	...	...	...	5	4
...	...	1	...	...	...	...	...	1	5
3	...	1	...	1	5	4	1	17	6
1	...	2	...	3	1	5	...	5	7
...	...	...	...	1	1	2	...	3	8
...	...	...	...	...	...	4	...	4	9
...	...	2	10	...	...	4	1	2	10
1	1	1	...	1	3	...	1	5	11
...	...	...	...	1	8	8	...	8	12
4	2	4	9	2	2	2	3	9	13
12	23	10	17	15	19	13	11	11	14
...	...	2	...	...	...	...	1	1	15
1	3	4	1	2	4	2	...	1	16
4	...	3	1	1	2	12	6	26	17
10	5	6	4	...	...	...	3	1	18
...	...	...	...	...	...	2	...	...	19
2	1	1	1	3	10	9	1	10	20
...	...	4	1	1	...	9	1	11	21
6	4	8	16	3	4	4	9	15	22
1	...	1	3	1	1	...	3	6	23
...	...	1	...	1	...	2	...	3	24
11	...	12	3	12	7	33	5	36	25
4	8	7	9	7	12	8	2	4	26
4	7	5	10	7	8	10	3	11	27
2	...	1	2	...	...	3	4	9	28
1	7	...	...	...	...	5	2	4	29
...	...	...	...	...	...	3	1	4	30

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
31	Loudoun - -	5,525	98	47	100	49	101	44	99	46
32	Mauchline - -	2,435	42	46	38	38	42	39	40	41
33	Maybole - -	5,900	138	80	135	77	135	79	136	78
34	Monkton - -	1,744	49	30	46	27	42	23	45	26
35	Muirkirk - -	3,253	77	47	80	41	81	41	79	43
36	Newton-upon-Ayr	4,877	102	50	109	51	109	56	106	52
37	Ochiltree - -	1,656	22	12	19	15	19	16	20	14
38	Riccarton - -	5,845	75	78	64	69	72	60	70	69
39	St Quivox - -	6,069	202	109	198	106	207	150	202	121
40	Sorn - - -	4,032	77	31	72	37	78	55	75	41
41	Stair - - -	734	13	19	12	4	11	1	12	8
42	Stevenston - -	5,019	109	99	112	95	110	87	110	93
43	Stewarton - -	4,478	99	58	92	51	77	43	89	50
44	Straiton - -	1,443	41	29	39	35	35	20	38	28
45	Symington - -	792	17	11	18	13	20	18	18	14
46	Tarbolton - -	3,219	64	48	55	48	51	29	56	41
	Total -	200,908	3,748	2,670	3,689	2,488	3,641	2,421	3,692	2,526
	BANFF.									
1	Aberlour - -	1,776	42	30	39	31	40	29	40	30
2	Alvah - - -	1,436	44	26	41	24	42	31	42	27
3	Banff - - -	5,015	143	71	135	57	116	47	131	58
4	Boharm - -	1,337	40	17	36	22	34	12	36	17
5	Botriphnie - -	785	9	13	10	14	9	8	9	11
6	Boyndie - -	1,854	48	22	49	24	48	22	48	22
7	Cabrach - -	775	23	12	23	12	24	10	23	11
8	Cullen - - -	2,215	39	13	38	10	38	9	38	10
9	Deskford - -	972	23	12	26	18	24	12	24	14
10	Fordyce & Portsoy	4,153	120	52	110	56	121	64	117	57
11	Forglen - -	845	17	8	16	8	17	9	16	8
12	Gamrie & Macduff	6,561	180	108	188	101	180	88	182	99
13	Grange - - -	1,876	59	33	56	29	59	34	58	32
14	Inveravon - -	2,608	88	53	88	42	85	50	87	48
15	Inverkeithny -	1,000	22	6	22	7	23	4	22	5
16	Keith - - -	5,891	150	100	149	89	152	101	150	96
17	Kirkmichael - -	1,276	52	12	55	17	51	9	52	12
18	Marnoch - -	3,294	121	74	120	64	116	45	119	61
19	Mortlach - -	3,059	76	39	77	42	71	39	74	40
20	Ordiquhill - -	761	22	8	20	10	20	9	20	9
21	Rathven - -	10,199	192	126	191	115	179	105	187	115
22	Rothiemay - -	1,370	49	44	49	41	46	38	48	41
23	St Fergus - -	1,633	38	14	41	20	40	18	39	17
	Total -	60,691	1,597	893	1,579	853	1,535	793	1,570	846
	BERWICK.									
1	Abbey St Bathans	195	3	...	3	1	2	...	2	...
2	Ayton - - -	1,983	48	19	46	18	46	20	46	19
3	Bunkle & Preston -	764	14	8	14	8	14	8	14	8
4	Channelkirk - -	705	17	1	17	2	17	2	17	1
5	Chirnside - -	1,413	39	24	41	18	40	19	40	20
6	Cockburnspath -	1,133	22	20	22	20	23	16	22	18
7	Coldingham - -	3,093	75	42	78	41	73	40	75	41
8	Coldstream - -	2,619	78	32	78	32	76	30	77	31

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
3	1	7	3	4	12	4	1	15	31
...	...	2	...	2	3	4	...	3	32
1	2	...	...	2	...	7	3	10	33
...	...	...	...	...	...	3	...	3	34
...	...	...	...	...	...	4	6	4	35
2	5	4	4	3	6	9	5	8	36
1	5	1	5	1	6	...	1	2	37
7	15	14	...	...	...	7	...	6	38
8	8	11	22	1	4	15	9	21	39
5	18	7	13	5	7	5	1	10	40
...	...	...	...	...	...	...	...	...	41
5	...	8	6	3	4	5	3	9	42
...	...	4	6	1	...	5	1	6	43
1	...	3	3	...	...	1	...	9	44
...	...	...	...	...	...	...	...	1	45
1	6	...	...	2	4	6	...	6	46
105	130	143	160	93	136	234	96	364	
...	...	...	...	...	...	3	1	5	1
...	...	...	...	...	...	1	3	3	2
2	...	2	1	3	5	6	2	12	3
1	...	2	...	1	...	...	3	3	4
...	...	...	...	...	...	...	...	1	5
2	...	2	...	3	1	5	2	3	6
...	...	1	...	...	...	3	...	2	7
...	...	...	...	2	1	3	3	4	8
...	...	...	...	...	...	...	...	4	9
6	6	8	11	3	2	10	...	15	10
...	...	...	...	1	...	2	1	2	11
3	...	1	...	1	...	10	4	10	12
1	...	...	...	...	...	1	1	4	13
1	...	...	...	...	...	2	2	7	14
1	5	...	...	...	...	4	1	2	15
1	1	5	6	1	6	6	3	7	16
...	...	...	...	...	...	2	1	6	17
7	4	6	4	4	4	7	...	11	18
1	1	1	1	1	1	1	...	8	19
...	...	...	...	...	...	...	1	2	20
2	7	4	17	2	2	5	4	19	21
2	...	2	...	2	...	3	...	4	22
2	5	1	3	1	3	1	...	4	23
32	29	35	43	25	25	75	32	138	
...	...	...	...	...	...	...	...	1	1
...	...	...	...	2	1	2	...	2	2
...	...	...	...	...	...	2	...	...	3
...	...	...	...	...	...	1	...	1	4
1	...	2	1	...	...	...	...	3	5
...	...	1	...	...	...	...	...	...	6
1	...	1	...	2	...	3	...	7	7
...	...	...	...	...	...	4	2	4	8

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
9	Cranshaws - -	142	1	2	1	2	1	2	1	2
10	Dunse - - -	3,602	122	40	123	34	119	25	121	33
11	Earlstoun - -	1,977	33	13	35	14	34	15	34	14
12	Eccles - - -	1,780	48	28	48	26	50	28	48	27
13	Edrom - - -	1,513	38	9	36	10	34	8	36	9
14	Eyemouth - -	2,372	25	29	24	29	24	30	24	29
15	Fogo - - -	502	11	2	11	3	9	1	10	2
16	Foulden - -	425	6	2	6	2	6	2	6	2
17	Gordon - -	876	22	4	25	6	22	5	23	5
18	Greenlaw - -	1,381	42	23	41	17	41	16	41	18
19	Hume - - -	460	8	1	9	1	8	1	8	1
20	Hutton - - -	1,077	32	5	31	5	29	5	30	5
21	Ladykirk - -	518	18	6	19	10	16	7	17	7
22	Langton - -	548	11	3	11	3	12	6	11	4
23	Lauder - - -	2,120	57	17	58	18	55	13	56	16
24	Legerwood - -	525	8	5	8	5	8	3	8	4
25	Longformacus -	452	4	1	3	1	3	1	3	1
26	Mertoun - -	734	5	...	6	...	5	...	5	...
27	Mordington - -	402	10	2	10	2	10	2	10	2
28	Nenthorn - -	434	8	1	8	1	6	1	7	1
29	Polwarth - -	249	6	5	6	4	5	5	5	4
30	Swinton - -	996	30	14	32	19	29	15	30	16
31	Westruther - -	784	24	8	22	10	23	10	23	9
32	Whitsome - -	608	14	11	18	9	19	9	17	9
	Total -	36,382	879	377	890	371	1,460	671	1,076	473
	BUTE.									
1	Cumbraes - -	1,613	12	6	13	4	13	3	12	4
2	Kilbride (Arran) -	2,380	70	23	73	23	63	21	68	22
3	Kilmory - -	2,879	90	34	86	25	85	24	87	27
4	Kingarth - -	901	15	8	15	8	16	9	15	8
5	North Bute - -	1,166	28	10	27	9	26	9	27	9
6	Rothesay - -	8,027	153	60	155	59	160	73	156	64
	Total -	16,966	368	141	369	128	363	139	366	136
	CAITHNESS.									
1	Bower - - -	1,700	33	14	37	10	38	11	36	11
2	Canisbay - -	2,729	82	37	84	41	82	36	82	38
3	Dunnet - -	1,661	61	21	60	22	62	22	61	21
4	Halkirk - -	2,664	99	25	97	30	102	32	99	29
5	Latheron - -	7,400	330	156	329	161	327	170	328	162
6	Olrick - - -	2,028	55	11	54	11	49	10	52	10
7	Reay - - -	2,331	76	30	80	30	83	30	79	30
8	Thurso - - -	5,754	190	108	183	93	181	118	184	106
9	Watten - - -	1,453	31	9	30	8	29	7	30	8
10	Wick - - -	13,291	468	287	447	258	450	242	455	262
	Total -	41,011	1,425	698	1,401	664	1,403	678	1,409	680
	CLACKMANNAN.									
1	Alloa - - -	9,940	143	34	138	46	131	42	137	40
2	Clackmannan -	4,653	99	46	101	52	98	52	99	50

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	...	9
4	2	5	3	3	...	5	2	13	10
2	1	...	...	1	2	3	1	5	11
2	3	2	7	...	...	3	...	4	12
2	3	...	...	...	...	3	1	1	13
...	...	...	...	...	...	3	...	...	14
1	2	...	...	...	...	1	1	1	15
...	...	...	...	...	...	...	...	...	16
...	...	...	...	...	...	1	1	3	17
...	...	...	...	...	...	3	5	3	18
...	...	...	...	1	...	...	...	...	19
...	...	...	...	...	...	...	...	1	20
...	...	...	...	1	...	...	...	1	21
...	...	...	...	...	...	...	...	4	22
...	...	1	...	...	...	3	2	10	23
...	...	...	...	...	...	...	...	1	24
...	...	...	...	...	...	...	...	1	25
...	...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	1	27
...	...	1	1	2	1	3	1	...	28
...	...	...	...	...	...	1	...	...	29
...	...	...	...	...	...	3	...	3	30
1	...	1	1	1	1	2	...	...	31
...	...	...	...	...	...	4	...	5	32
14	11	14	13	13	5	50	16	75	
...	...	1	1	1	1	2	...	3	1
3	...	...	...	8	1	...	...	10	2
3	...	7	...	2	...	1	4	14	3
1	...	...	...	...	...	...	...	3	4
...	...	...	...	...	...	...	3	6	5
6	...	4	2	1	...	21	3	20	6
13	...	12	3	12	2	24	10	56	
3	...	4	...	...	...	...	1	...	1
2	...	1	...	...	...	...	2	6	2
1	...	2	...	1	...	...	...	4	3
1	...	2	...	...	...	...	...	5	4
1	...	3	1	3	...	16	10	34	5
2	4	1	...	1	...	1	...	4	6
...	...	...	...	...	...	1	...	9	7
1	...	2	3	1	1	17	3	10	8
1	1	...	...	...	...	...	...	5	9
4	5	2	5	10	14	29	3	34	10
16	10	17	9	16	15	64	19	111	
1	...	4	9	2	...	4	1	21	1
...	...	...	...	...	...	11	7	10	2

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
3	Dollar - - -	2,524	30	5	31	4	32	11	31	6
4	Logie - - -	4,553	47	19	47	19	46	22	46	20
5	Tillicoultry - -	5,118	54	24	45	21	48	20	49	21
	Total -	26,788	373	128	362	142	355	147	363	139
	DUMBARTON.									
1	Arrochar - -	525	13	4	15	4	14	4	14	4
2	Bonhill - - -	9,408	128	60	108	50	100	33	112	47
3	Cardross - -	7,080	135	131	132	135	124	94	130	120
4	Cumbernauld -	3,602	88	56	90	53	92	58	90	55
5	Dumbarton - -	8,933	123	92	124	87	132	105	126	94
6	Kilmaronock - -	978	15	4	14	6	14	6	14	5
7	Kilpatrick, New -	6,038	100	64	95	77	102	70	99	70
8	Kilpatrick, Old -	5,346	124	55	126	54	127	52	125	53
9	Kirkintilloch -	8,257	131	97	137	89	130	90	132	92
10	Luss - - -	730	22	7	21	5	20	6	21	6
11	Roseneath - -	1,780	20	10	19	4	19	7	19	7
12	Row - - -	8,439	109	45	110	38	109	38	109	40
	Total -	61,116	1,008	625	991	602	983	563	994	596
	DUMFRIES.									
1	Annan - - -	5,240	132	54	141	56	149	65	140	58
2	Applegarth - -	902	11	2	10	2	10	2	10	2
3	Caerlaverock -	1,151	42	13	44	13	43	13	43	13
4	Canonbie - -	3,055	66	28	60	28	60	33	62	29
5	Closeburn - -	1,612	36	17	37	16	35	12	36	15
6	Cummertrees -	1,116	29	19	28	13	24	14	27	15
7	Dalton - - -	577	14	6	13	6	13	6	13	6
8	Dornock - -	826	20	5	23	11	20	15	21	10
9	Dryfesdale - -	2,825	54	30	57	34	55	38	55	34
10	Dumfries - -	14,841	326	190	305	171	284	161	305	174
11	Dunscore - -	1,504	29	10	27	11	27	10	27	10
12	Durrisdeer - -	1,189	37	7	37	10	35	8	36	8
13	Eskdalemuir - -	551	10	5	12	4	13	2	11	3
14	Ewes - - -	338	2	...	3	2	3	3	2	1
15	Glencairn - -	1,749	61	18	56	16	55	13	57	15
16	Graitny - -	1,395	39	6	43	5	4	6	28	5
17	Half-Morton - -	611	7	1	8	1	7	...	7	...
18	Hoddam - -	1,598	49	37	41	23	33	19	41	26
19	Holywood - -	1,069	29	27	27	24	26	30	27	27
20	Hutton - - -	842	21	19	19	29	19	24	19	24
21	Johnstone - -	1,089	20	11	18	10	17	7	18	9
22	Keir - - -	828	21	9	20	9	20	8	20	8
23	Kirkconnell - -	952	20	8	22	11	22	8	21	9
24	Kirkmahoe - -	1,332	32	26	28	19	29	22	29	22
25	Kirkmichael - -	903	20	6	17	6	18	8	18	6
26	Kirkpatrick-Fleming	1,529	34	22	41	20	40	18	38	20
27	Kirkpatrick-Juxta	1,091	12	13	13	17	9	8	11	12
28	Langholm - -	3,735	36	13	35	25	34	22	38	20
29	Lochmaben - -	3,085	71	25	69	27	69	30	69	27
30	Middlebie - -	2,000	47	27	46	31	44	24	45	27
31	Moffat - - -	2,543	41	27	41	23	40	22	40	24
32	Morton - - -	2,099	48	25	48	28	38	26	44	26

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	1	5	3
...	...	2	...	...	...	4	4	7	4
1	...	1	...	2	...	4	...	6	5
2	...	7	9	4	...	23	13	49	
...	...	...	...	...	...	...	...	1	1
6	12	9	10	8	8	7	1	21	2
5	2	7	2	4	...	10	4	11	3
2	...	4	11	...	...	4	9	7	4
1	2	9	8	2	...	19	4	7	5
5	...	5	...	2	...	1	2	...	6
8	7	9	12	18	5	8	2	8	7
7	5	8	10	5	5	9	3	13	8
3	1	3	2	4	4	36	11	11	9
1	...	1	...	...	...	1	...	2	10
...	...	...	...	...	...	1	...	7	11
...	...	6	12	1	6	6	3	17	12
38	29	61	67	44	28	102	39	105	
5	2	4	11	4	1	7	1	20	1
...	...	...	...	...	...	1	...	1	2
6	1	5	1	5	1	6	1	...	3
3	4	...	...	1	...	14	...	3	4
...	...	1	3	1	...	...	...	3	5
...	...	...	...	...	...	...	...	1	6
...	...	...	...	...	...	...	...	1	7
1	3	2	...	...	...	3	...	3	8
2	...	4	...	...	...	2	1	5	9
5	9	14	9	9	7	20	17	32	10
...	...	1	6	...	...	1	...	5	11
1	...	1	...	...	...	2	1	3	12
...	...	1	...	1	1	...	...	1	13
...	...	3	3	...	...	...	...	...	14
...	...	...	...	...	...	2	1	5	15
3	2	1	...	...	...	4	2	2	16
...	...	...	...	...	...	1	1	1	17
2	1	2	...	...	...	1	...	3	18
1	...	...	...	1	...	...	...	1	19
1	...	...	...	...	...	1	...	1	20
...	...	...	...	...	...	1	...	2	21
1	...	2	...	2	1	...	...	2	22
...	...	...	...	2	...	...	...	1	23
1	...	6	1	1	...	2	...	3	24
1	4	...	...	1	...	...	...	2	25
2	...	3	3	2	...	1	3	2	26
...	...	...	...	...	...	...	...	...	27
2	...	...	...	...	...	...	...	8	28
1	4	3	2	...	...	7	2	7	29
...	...	...	...	...	...	2	...	...	30
1	3	1	3	...	...	2	...	10	31
2	...	1	...	...	...	1	1	7	32

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
33	Mousewald - -	647	21	13	19	15	17	7	19	11
34	Penpont - -	1,323	18	6	19	7	18	6	18	6
35	Ruthwell - -	972	25	9	24	10	22	10	23	9
36	St Mungo - -	658	13	2	13	3	11	2	12	2
37	Sanquhar - -	3,038	75	26	76	26	74	27	75	26
38	Tinwald - -	993	21	12	20	13	16	8	19	11
39	Torthorwald - -	1,098	32	10	29	12	28	10	29	10
40	Tundergarth - -	510	15	9	16	11	15	11	15	10
41	Tynron - - -	381	8	9	9	9	9	9	8	9
42	Wamphray - -	505	6	10	6	10	6	10	6	10
43	Westerkirk - -	540	13	...	13	...	12	...	12	...
	Total -	74,842	1,663	812	1,633	817	1,523	777	1,606	802
	EDINBURGH.									
1	Borthwick - -	1,720	34	24	37	27	36	38	35	29
2	Calder, Mid - -	1,634	30	22	29	23	27	25	28	23
3	Calder, West -	7,865	63	62	63	56	68	65	64	61
4	Carrington - -	712	11	12	12	11	12	12	11	11
5	Cockpen - -	3,346	66	37	64	37	62	35	64	36
6	Colinton - -	3,644	54	36	53	39	53	39	53	38
7	Corstorphine -	1,788	49	22	47	19	49	19	48	20
8	Cramond - -	3,061	77	37	66	51	68	26	70	38
9	Cranston - -	1,036	14	10	14	7	11	6	13	7
10	Crichton - -	1,223	20	17	21	19	20	21	20	19
11	Currie - - -	2,360	40	16	40	21	37	15	39	17
12	Dalkeith - -	7,667	144	85	141	77	144	84	141	82
13	Duddingston -	6,369	96	39	88	33	90	43	91	38
14	Edinburgh - -	62,171	1,096	285	1,126	601	1,140	849	1,120	578
15	Fala - - -	364	6	5	7	5	7	4	6	4
16	Glencross - -	1,153	9	9	10	10	11	11	10	10
17	Heriot - - -	414	2	4	3	11	3	11	2	8
18	Inveresk - -	10,071	161	104	151	92	152	86	154	94
19	Kirknewton - -	2,198	38	15	35	18	37	21	36	18
20	Lasswade - -	7,098	79	59	81	66	84	62	81	62
21	Leith, North - -	14,828	159	114	162	111	159	88	160	104
22	Leith, South - -	30,079	513	250	527	302	530	305	523	285
23	Liberton - -	3,791	102	53	104	58	104	56	103	55
24	Newbattle - -	2,902	53	63	51	63	54	79	52	68
25	Newton - -	1,181	28	31	28	29	19	22	25	27
26	Penicuik - -	3,765	61	57	60	52	60	52	60	53
27	Ratho - - -	1,744	30	20	28	14	27	14	28	16
28	St Cuthberts and Canongate Combination - -	140,446	1,753	1,202	1,808	1,066	1,698	1,292	1,753	1,186
29	Stow - - -	2,306	29	27	29	28	28	29	28	28
30	Temple - -	1,536	24	14	26	16	27	14	25	14
	Total - -	328,472	4,841	2,731	4,911	2,962	5,415	3,406	5,055	3,033
	ELGIN OR MORAY.									
1	Alves - - -	1,018	29	25	29	27	29	27	29	26
2	Bellie - - -	2,317	52	21	52	19	48	20	50	20
3	Birnie - - -	375	9	...	8	...	8	...	8	...
4	Cromdale - -	3,817	170	93	178	96	172	94	173	94

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Chidren at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	1	...	...	...	...	33
2	2	1	2	1	...	...	...	...	34
...	...	...	...	...	...	1	...	2	35
...	...	...	...	...	...	2	...	...	36
...	...	1	2	...	...	9	...	5	37
1	...	3	8	2	...	1	...	1	38
1	...	2	...	3	...	2	1	3	39
1	3	...	...	...	...	2	...	...	40
...	...	...	...	...	...	...	...	1	41
...	...	...	...	1	...	...	2	...	42
1	...	...	...	...	...	...	...	3	43
47	38	62	54	38	11	98	34	150	
1	...	...	...	1	...	...	3	3	1
1	2	1	5	2	9	1	...	4	2
30	40	34	38	36	47	13	5	9	3
...	...	1	...	...	...	...	1	...	4
...	...	...	...	...	...	7	5	10	5
3	5	...	...	3	2	13	1	7	6
2	3	4	3	...	...	4	3	4	7
1	5	...	...	...	...	2	2	4	8
...	...	...	...	...	...	2	...	3	9
...	...	1	1	...	...	...	...	3	10
1	...	3	...	1	...	2	...	3	11
5	7	3	1	3	2	16	5	15	12
...	...	1	...	...	...	16	5	9	13
53	18	41	27	31	20	93	41	240	14
...	...	...	...	...	...	1	...	1	15
1	3	1	...	1	...	2	...	...	16
...	...	1	...	...	...	11	...	...	17
1	...	3	3	4	...	14	8	24	18
5	5	4	5	2	...	...	2	7	19
1	2	1	...	4	7	2	3	10	20
4	5	2	4	9	16	20	4	25	21
23	17	31	13	23	14	32	10	65	22
2	6	2	3	2	3	10	1	9	23
2	...	...	...	1	...	2	2	4	24
...	...	4	7	1	1	...	...	3	25
2	...	2	5	...	...	5	3	7	26
...	...	3	...	...	...	...	...	9	27
48	36	30	26	52	21	153	57	245	28
...	...	...	...	1	2	...	...	6	29
3	6	3	10	1	5	1	...	2	30
189	160	176	151	135	91	422	161	731	
...	...	...	...	...	...	...	...	3	1
1	...	2	1	2	...	2	...	5	2
...	...	1	...	1	...	1	...	...	3
3	...	7	4	2	2	7	5	7	4

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
5	Dallas - - -	1,060	38	13	38	13	40	12	38	12
6	Drainy - - -	3,293	58	26	57	23	53	24	56	24
7	Duffus - - -	3,716	72	36	72	30	67	27	70	31
8	Dyke and Moy -	1,238	66	25	64	29	61	26	63	26
9	Edinkillie - -	1,286	56	30	52	28	53	28	53	28
10	Elgin - - -	8,604	148	66	140	45	135	49	141	56
11	Forres - - -	4,562	139	47	142	58	144	56	141	53
12	Kinloss - - -	1,112	39	13	37	14	37	11	37	12
13	Knockando - -	1,909	59	16	58	16	55	16	57	16
14	New Spynie - -	1,612	43	27	40	25	39	24	40	25
15	Rafford - - -	1,101	19	3	21	6	17	3	19	4
16	Rothes - - -	2,148	49	13	48	14	44	14	47	13
17	St Andrews-Lhanbride - -	1,346	23	14	22	13	23	16	22	14
18	Speymouth - -	634	21	2	20	2	17	1	19	1
19	Urquhart - -	2,368	65	25	62	25	61	25	62	25
	Total -	43,516	1,155	495	1,140	483	1,103	473	1,132	483
	FIFE.									
1	Abbotshall - -	5,785	95	78	97	78	99	84	97	80
2	Abdie - - -	1,164	13	7	11	4	9	2	11	4
3	Aberdour - -	1,697	20	18	19	21	21	22	20	20
4	Anstruther-Easter	1,169	15	4	16	10	16	9	15	7
5	Anstruther-Wester	562	7	3	7	3	8	3	7	3
6	Arngask - -	565	10	7	9	7	9	6	9	6
7	Auchterderran -	4,017	34	28	34	28	35	33	34	29
8	Auchtermuchty -	2,958	51	26	50	27	46	28	49	27
9	Auchtertool - -	529	9	4	11	4	12	8	10	5
10	Ballingry - -	982	8	4	9	4	9	5	8	4
11	Balmerino - -	717	19	2	20	10	20	10	19	7
12	Beath - - -	3,534	45	26	45	32	44	29	44	29
13	Burntisland - -	3,872	46	17	49	22	45	14	46	17
14	Cameron - -	1,158	15	13	13	13	15	12	14	12
15	Carnbee - -	1,088	13	10	14	12	15	12	14	11
16	Carnock - -	1,764	51	34	44	23	45	23	46	26
17	Ceres - - -	2,381	44	19	42	27	45	19	43	21
18	Collessie - -	1,703	30	13	28	15	31	16	29	14
19	Crail - - -	1,847	26	15	26	14	26	15	26	14
20	Creich - - -	387	7	6	7	5	7	5	7	5
21	Cults - - -	767	23	18	19	12	18	7	20	12
22	Cupar - - -	7,102	113	66	115	58	110	47	112	57
23	Dairsie - - -	687	10	7	9	7	10	1	9	5
24	Dalgety - -	1,310	22	13	22	10	21	20	21	14
25	Denino - - -	325	5	4	4	3	3	...	4	2
26	Dunbog - -	220	6	4	7	9	7	8	6	7
27	Dunfermline - -	23,313	512	285	502	263	486	221	500	256
28	Dysart - - -	9,682	136	59	150	76	147	75	144	70
29	Elie - - -	775	13	2	13	2	15	2	13	2
30	Falkland - -	3,069	40	21	37	20	34	15	37	18
31	Ferry-Port-on-Craig	2,674	43	32	40	31	38	29	40	30
32	Flisk - - -	280	4	...	5	...	5	...	4	...
33	Forgan - - -	2,243	22	6	23	11	21	11	22	9
34	Inverkeithing -	3,074	69	68	68	51	68	63	68	60
35	Kemback - -	1,056	13	17	13	17	12	15	12	16
36	Kennoway - -	1,703	42	16	42	22	41	21	41	19
37	Kettle - - -	2,323	41	27	42	29	44	29	42	28

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	2	1	5
...	...	1	4	...	...	1	...	5	6
1	...	1	...	...	...	2	1	4	7
1	3	...	...	1	1	...	...	1	8
...	...	4	...	...	...	1	2	5	9
4	6	9	9	2	...	12	7	30	10
7	6	8	18	9	8	11	11	15	11
1	...	1	...	...	...	...	1	1	12
...	...	...	...	...	...	...	...	2	13
1	...	2	1	...	...	8	...	5	14
2	1	3	3	1	...	...	1	1	15
...	...	1	1	...	...	1	2	3	16
...	...	...	...	...	...	2	...	2	17
4	...	3	...	...	...	3	...	4	18
3	3	5	3	8	11	5	7	11	19
28	19	48	44	26	22	56	31	105	
8	10	5	...	5	4	7	1	14	1
...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	...	3	3
...	...	...	...	...	...	2	1	1	4
1	5	3	4	1	1	...	...	...	5
...	...	...	...	...	...	1	1	1	6
2	...	...	...	2	...	4	2	5	7
...	...	...	...	...	...	1	5	6	8
1	...	...	...	...	...	...	...	1	9
2	...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	2	...	2	11
...	...	3	5	...	...	5	1	2	12
1	...	3	6	...	...	8	1	9	13
...	...	...	...	...	...	...	...	4	14
...	...	...	...	1	2	2	...	4	15
...	...	3	5	1	2	...	...	11	16
...	...	...	...	1	...	1	2	9	17
...	...	...	...	...	...	7	2	4	18
...	...	1	...	3	1	...	...	6	19
...	...	...	...	...	...	...	...	1	20
7	9	7	5	...	...	...	...	1	21
1	3	...	...	...	...	7	2	14	22
...	...	...	...	...	...	1	...	2	23
...	...	...	...	...	...	1	...	3	24
...	...	...	...	...	...	...	...	...	25
...	...	...	...	...	...	...	...	1	26
2	...	11	9	9	11	22	14	44	27
2	...	2	...	3	8	13	...	20	28
...	...	1	3	...	...	2	...	3	29
2	...	...	...	...	...	3	...	7	30
...	...	...	...	1	2	4	...	6	31
...	...	...	...	...	...	1	1	...	32
...	...	...	...	...	...	5	...	4	33
...	...	...	...	...	...	4	...	7	34
...	...	1	...	...	...	...	...	1	35
3	3	1	...	...	...	2	...	3	36
...	...	...	...	1	...	4	1	7	37

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
38	Kilconquhar - -	2,018	54	24	48	16	50	15	50	18
39	Kilmany - -	651	7	...	6	...	7	1	6	...
40	Kilrenny - -	3,015	56	11	54	8	49	10	53	9
41	Kinghorn - -	3,323	62	44	63	48	55	45	60	45
42	Kinglassie - -	1,082	16	6	17	5	17	5	16	5
43	Kingsbarns - -	922	17	6	19	7	19	4	8	5
44	Kirkcaldy - -	7,003	74	36	73	34	74	39	73	36
45	Largo - - -	2,318	51	24	49	17	49	20	49	20
46	Leslie - - -	4,294	50	25	53	23	53	20	52	22
47	Leuchars - -	1,727	33	24	31	28	29	24	31	25
48	Logie - - -	402	7	3	7	3	7	2	7	2
49	Markinch - -	5,413	91	47	95	38	96	51	94	45
50	Monimail - -	918	17	7	18	12	17	12	17	10
51	Moonzie - -	154	3	4	3	4	3	4	3	4
52	Newburgh - -	2,529	43	16	49	19	50	14	47	16
53	Newburn - -	362	3	2	3	2	3	2	3	2
54	Pittenweem - -	1,803	33	15	31	14	31	20	31	16
55	St Andrews - -	7,851	146	87	144	91	147	96	145	91
56	St Leonards -	741	9	6	9	6	9	6	9	6
57	St Monance - -	1,761	34	3	35	2	34	5	34	3
58	Saline - - -	1,259	28	19	26	20	27	15	27	18
59	Scoonie - -	3,178	61	42	67	40	55	30	61	37
60	Strathmiglo - -	2,267	29	31	26	26	23	25	26	27
61	Torryburn - -	1,051	28	9	30	9	28	12	28	10
62	Wemyss - -	6,400	112	59	112	48	121	62	115	56
	Total -	160,924	2,736	1,529	2,730	1,500	2,690	1,458	2,718	1,495
	FORFAR.									
1	Aberlemno - -	1,007	21	14	21	14	21	13	21	13
2	Airlie - - -	778	15	6	13	6	14	8	14	6
3	Arbirlot - -	919	17	10	17	11	17	14	17	11
4	Arbroath - -	9,877	171	75	167	71	162	63	166	69
5	Auchterhouse -	721	13	3	13	4	14	5	13	4
6	Barry - - -	3,008	34	9	43	12	40	12	39	11
7	Brechin - -	9,514	149	69	141	49	146	64	145	60
8	Caraldstone - -	209	4	4	4	2	4	2	4	2
9	Carmylie - -	1,309	20	25	20	25	23	22	21	24
10	Cortachy - -	554	8	2	8	6	7	3	7	3
11	Craig - - -	2,402	51	26	54	34	51	31	52	30
12	Dun - - -	565	15	7	15	5	14	6	14	6
13	Dundee - -	86,527	1,076	582	1,116	572	1,091	615	1,094	589
14	Dunnichen - -	1,536	46	36	46	32	44	26	45	30
15	Edzell - - -	976	23	10	25	10	24	10	24	10
16	Essie and Nevy -	586	20	8	20	7	19	8	19	7
17	Farnell - -	580	19	9	19	12	21	11	19	10
18	Fearn - - -	348	11	6	9	6	11	3	10	5
19	Forfar - - -	12,585	173	89	173	111	174	103	173	101
20	Glammis - -	1,813	37	10	36	13	31	8	34	10
21	Glenisla - -	925	14	2	15	2	14	2	14	2
22	Guthrie - -	404	8	5	7	4	8	4	7	4
23	Inverarity - -	888	11	7	12	5	10	3	11	5
24	Inverkeillor - -	1,521	33	6	30	7	29	10	30	7
25	Kettins - - -	775	12	5	12	5	11	7	11	5
26	Kingoldrum - -	409	2	...	2	...	2	...	2	...
27	Kinnell - - -	766	19	23	19	27	18	22	18	24
28	Kinnettles - -	378	5	...	3	...	4	...	4	...

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	4	3	2	38
...	...	...	...	...	...	...	...	1	39
...	...	...	...	...	...	1	...	4	40
3	3	3	1	1	...	3	5	6	41
...	...	...	...	2	2	2	...	6	42
...	...	...	...	...	...	...	...	...	43
4	...	5	3	5	1	6	2	14	44
...	...	1	1	...	...	...	2	7	45
2	8	...	...	1	...	...	...	7	46
...	...	...	...	...	...	4	...	1	47
1	...	...	...	...	...	...	1	...	48
9	2	3	...	2	...	11	...	6	49
...	...	...	...	...	...	...	1	4	50
...	...	...	...	...	...	...	...	...	51
4	2	...	...	...	...	...	...	9	52
...	...	...	...	...	...	...	...	...	53
...	...	1	...	...	...	12	...	1	54
1	6	1	...	...	...	5	...	10	55
...	...	...	...	...	...	...	...	...	56
...	...	...	...	...	...	...	...	3	57
1	...	...	...	...	...	...	...	4	58
2	...	...	...	1	...	1	...	7	59
...	...	...	...	...	...	...	...	2	60
...	...	...	...	1	...	...	...	2	61
...	...	1	...	...	...	1	...	12	62
59	51	56	42	41	34	159	48	318	
...	...	...	...	...	...	...	...	8	1
...	...	...	...	...	...	3	...	4	2
...	...	...	...	...	...	...	...	3	3
3	4	5	7	1	...	22	2	22	4
...	...	...	...	...	...	2	...	1	5
7	1	1	...	2	...	4	2	7	6
2	3	3	3	5	3	5	7	15	7
...	...	...	...	...	...	...	...	1	8
...	...	1	...	1	2	1	...	1	9
...	...	...	...	3	...	...	...	2	10
...	...	1	...	...	...	4	...	7	11
...	...	...	...	...	...	...	...	3	12
48	40	29	33	50	47	113	41	239	13
...	...	...	...	...	...	2	1	3	14
...	...	...	...	...	...	1	...	4	15
...	...	...	...	...	...	...	...	2	16
...	...	...	...	...	...	...	...	...	17
...	...	...	...	...	...	...	2	2	18
2	7	3	9	2	1	13	1	31	19
1	...	...	...	5	3	1	...	5	20
...	...	...	...	2	...	6	...	1	21
2	2	...	...	1	1	2	...	2	22
...	...	...	...	...	...	...	...	4	23
1	1	...	...	1	...	3	...	6	24
...	...	...	...	...	...	...	...	2	25
...	...	...	...	...	...	...	...	...	26
1	...	...	...	...	...	...	2	...	27
...	...	...	...	...	...	...	...	1	28

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
29	Kirkden - -	1,623	38	19	34	17	36	17	36	17
30	Kirriemuir - -	6,420	159	70	155	69	143	70	152	69
31	Lethnot - -	318	10	7	10	8	10	8	10	7
32	Liff and Benvie -	35,554	282	91	266	95	292	108	280	98
33	Lintrathen - -	756	7	10	7	10	5	5	6	8
34	Lochlee - -	424	17	9	17	9	15	10	16	9
35	Logie-Pert - -	1,251	37	9	33	10	34	13	34	10
36	Lunan - - -	248	5	...	5	...	5	...	5	...
37	Lundie - - -	400	9	14	10	11	10	12	9	12
38	Mains & Strathmartin	2,749	20	13	18	9	23	20	20	14
39	Marytoun - -	396	6	13	8	23	8	13	7	16
40	Menmuir - -	761	5	7	5	3	9	3	6	4
41	Monifieth - -	7,252	82	46	81	61	79	45	80	50
42	Monikie - -	1,397	14	8	13	7	14	7	13	7
43	Montrose - -	15,783	398	216	401	194	380	196	393	202
44	Murroes - -	751	6	...	6	...	6	...	6	...
45	Newtyle - -	931	32	4	27	4	27	3	28	3
46	Oathlaw - -	452	5	2	5	2	6	2	5	2
47	Panbride - -	1,331	23	5	21	6	20	4	21	5
48	Rescobie - -	748	8	17	8	14	8	17	8	16
49	Ruthven - -	247	7	...	7	...	4	...	6	...
50	St Vigeans - -	12,805	183	94	179	102	181	101	181	99
51	Strickathrow -	503	17	17	14	15	15	16	15	16
52	Tannadice - -	1,286	18	13	16	12	15	11	16	12
53	Tealing - -	879	7	8	7	8	7	8	7	8
	Total -	237,145	3,422	1,740	3,413	1,741	3,376	1,764	3,403	1,748
	HADDINGTON.									
1	Aberlady - -	1,022	23	...	21	...	17	...	20	...
2	Athelstaneford -	844	15	...	15	...	15	...	15	...
3	Bolton - - -	364	5	...	6	...	4	...	5	...
4	Dirleton - -	1,419	30	10	30	15	26	11	28	12
5	Dunbar - -	4,982	129	94	128	102	128	96	128	97
6	Garvald - -	832	19	15	20	13	20	11	19	13
7	Gladsmuir - -	1,863	42	17	46	12	44	9	44	12
8	Haddington - -	5,735	142	101	139	99	140	92	140	97
9	Humbie - -	967	15	7	15	11	15	10	15	9
10	Innerwick - -	892	16	14	15	14	16	19	15	15
11	Morham - -	204	...	...	...	...	...	...	...	...
12	North Berwick -	2,373	38	...	34	16	38	21	36	12
13	Oldhamstocks -	592	14	7	14	8	12	6	13	7
14	Ormiston - -	911	31	29	27	28	27	25	28	27
15	Pencaitland - -	1,320	27	9	28	3	30	2	28	4
16	Prestonkirk - -	1,931	53	15	52	10	51	14	52	13
17	Prestonpans - -	2,069	46	27	46	27	48	27	46	27
18	Salton - - -	647	13	...	12	...	10	2	11	...
19	Spot - - -	560	9	6	10	7	10	5	9	6
20	Stenton - - -	612	24	6	21	6	19	6	21	6
21	Tranent - -	4,852	114	70	115	70	115	83	114	74
22	Whitekirk - -	1,073	21	29	31	23	31	25	27	25
23	Whittingham -	657	11	15	13	13	13	16	12	14
24	Yester - - -	1,034	14	6	13	7	12	6	13	6
	Total -	37,755	851	477	851	484	841	486	847	482

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	3	...	1	...	1	...	2	29
5	6	4	...	6	2	8	4	23	30
...	...	...	...	...	...	1	...	1	31
20	19	14	25	18	14	45	18	79	32
1	...	...	...	...	...	...	...	2	33
...	...	...	...	...	...	1	1	...	34
...	...	...	...	...	...	5	2	7	35
...	...	...	...	...	...	...	...	1	36
...	...	...	...	...	...	...	...	...	37
...	...	2	2	...	...	2	1	8	38
...	...	...	...	...	...	...	...	1	39
...	...	...	...	...	...	...	...	...	40
2	...	...	...	...	...	...	...	11	41
1	...	...	...	...	...	...	...	1	42
8	7	1	...	9	10	5	11	47	43
...	...	...	...	...	...	...	1	3	44
1	...	1	...	...	...	9	1	2	45
...	...	...	...	...	...	...	...	2	46
...	...	...	...	...	...	...	...	5	47
...	...	...	...	...	...	...	...	2	48
...	...	...	...	...	...	...	...	2	49
3	...	...	...	3	1	22	8	27	50
...	...	1	...	...	...	...	...	2	51
...	...	...	...	...	...	...	...	3	52
...	...	2	...	1	...	...	...	2	53
108	90	71	79	111	84	281	105	609	
1	...	...	...	...	...	3	...	...	1
...	...	...	...	1	...	1	...	2	2
...	...	1	...	1	...	...	...	1	3
...	...	2	1	1	1	...	2	4	4
2	1	1	...	...	...	9	...	10	5
1	3	1	3	1	3	...	3	...	6
...	...	...	...	...	...	4	2	5	7
7	13	4	9	1	2	8	4	12	8
...	...	...	...	...	...	3	...	2	9
...	...	...	...	...	...	...	...	1	10
...	...	...	...	...	...	...	...	...	11
1	...	1	...	...	...	...	...	4	12
1	...	...	...	...	...	1	...	1	13
...	...	3	9	...	...	...	...	...	14
2	1	...	...	1	1	9	1	1	15
1	...	...	...	...	...	5	2	10	16
...	...	...	...	1	1	...	1	7	17
4	...	3	...	4	...	2	...	...	18
...	...	...	...	...	...	1	...	1	19
...	...	...	...	...	...	...	...	3	20
...	...	2	...	...	...	7	11	16	21
...	...	1	...	...	...	...	...	8	22
.	...	...	...	...	...	4	...	1	23
...	...	...	...	1	...	...	...	1	24
20	18	19	22	12	8	57	26	90	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
	INVERNESS.									
1	Abernethy - -	1,752	97	27	103	31	100	20	100	26
2	Alvie - - -	882	42	17	42	17	40	15	41	16
3	Ardersier - -	1,284	26	20	28	16	28	20	27	18
4	Barra - - -	1,997	70	47	68	23	65	60	67	43
5	Boleskine & Abertarff	1,578	86	23	85	27	85	17	85	22
6	Bracadale - -	1,113	54	3	54	3	47	2	51	2
7	Croy - - -	1,841	52	37	50	35	48	26	53	32
8	Daviot - - -	1,598	67	16	70	23	67	19	68	19
9	Dores - - -	1,401	91	24	88	24	89	26	89	24
10	Duirnish - -	4,422	101	27	96	26	90	27	95	26
11	Duthil - - -	1,872	89	19	89	23	83	19	87	20
12	Glenelg - -	1,653	80	37	77	40	77	41	78	39
13	Harris - - -	4,120	72	26	67	33	67	39	68	32
14	Inverness - -	18,552	568	204	577	212	562	201	567	205
15	Kilmallie - -	4,066	117	26	117	23	118	25	117	24
16	Kilmonivaig - -	1,967	56	12	55	13	60	9	57	11
17	Kilmorack - -	2,728	130	38	133	36	134	35	132	36
18	Kilmuir (Skye) -	2,567	64	6	59	7	54	6	59	6
19	Kiltarlity - -	2,537	143	32	113	27	114	22	123	27
20	Kingussie - -	2,101	93	25	95	25	93	21	93	23
21	Kirkhill - -	1,582	59	12	61	12	55	11	58	11
22	Laggan - -	950	48	39	48	40	46	25	47	34
23	Moy - - -	1,005	23	3	22	3	20	3	21	3
24	Petty - - -	1,549	54	18	54	22	54	19	54	19
25	Portree - -	2,928	80	18	81	22	77	29	79	23
26	Sleat - - -	2,233	79	55	74	40	65	33	72	42
27	Small Isles - -	522	15	5	16	5	16	4	15	4
28	Snizort - - -	2,326	85	18	84	15	85	20	84	17
29	Strath - - -	2,562	78	27	71	24	85	30	78	27
30	Uist, North - -	4,107	82	20	80	21	84	14	82	18
31	Uist, South - -	5,749	132	60	133	37	137	43	134	46
32	Urquhart - -	2,780	133	38	131	38	123	39	129	38
	Total -	88,324	2,966	979	2,921	943	2,868	920	2,918	947
	KINCARDINE.									
1	Arbuthnot - -	924	11	6	13	6	16	11	13	7
2	Banchory-Devenick	3,052	64	26	63	26	59	25	62	25
3	Banchory-Ternan -	2,875	52	50	52	54	50	47	51	50
4	Benholm - -	1,569	44	16	51	13	50	21	48	16
5	Bervie - - -	1,843	36	28	39	36	38	30	37	31
6	Dunottar - -	2,102	43	7	39	7	38	12	36	8
7	Durris - - -	1,021	20	17	19	14	16	8	18	13
8	Fettercairn - -	1,539	33	25	33	25	32	20	32	23
9	Fetteresso - -	5,665	106	24	106	26	102	20	104	23
10	Fordoun - -	2,113	31	27	28	28	29	30	29	28
11	Garvock - -	476	7	4	7	8	7	8	7	6
12	Glenbervie - -	1,073	24	7	25	13	24	13	24	11
13	Kinneff - -	1,062	21	8	21	6	20	9	20	7
14	Laurencekirk -	2,174	36	25	36	23	32	25	34	24
15	Maryculter - -	1,110	21	19	20	19	21	17	20	18
16	Marykirk - -	1,771	71	44	70	36	65	36	68	38
17	Nigg - - -	2,348	58	46	54	42	58	42	56	43
18	St Cyrus - -	1,585	48	32	49	34	43	31	46	32
19	Strachan - -	795	26	4	28	7	25	4	26	5
	Total -	35,097	752	415	753	423	725	409	743	415

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
5	3	3	2	...	...	...	1	3	1
3	3	3	3	1	1	1	...	3	2
...	...	1	3	1	...	2	2	3	3
1	3	1	3	1	3	9	3	2	4
2	...	5	1	4	...	1	...	8	5
8	...	4	1	4	...	6	2	...	6
1	...	1	...	6	2	4	...	6	7
4	...	...	...	...	...	...	...	4	8
...	...	...	...	...	...	3	...	4	9
7	3	2	...	5	...	2	...	11	10
3	1	2	1	2	1	3	1	10	11
...	...	...	...	...	...	...	...	4	12
...	...	1	5	4	4	4	2	4	13
17	25	9	4	6	9	24	21	67	14
4	...	3	...	5	9	7	3	19	15
3	...	5	3	1	...	2	2	4	16
6	5	8	...	1	...	2	...	4	17
2	1	...	...	3	...	1	2	8	18
2	...	1	...	1	...	2	3	7	19
...	...	1	...	1	...	...	...	3	20
1	...	1	2	1	...	2	...	7	21
...	...	...	...	...	...	3	2	3	22
...	...	1	3	...	...	...	...	1	23
1	...	1	1	2	1	...	...	2	24
3	2	2	5	1	...	11	...	9	25
...	...	...	...	...	...	7	...	5	26
2	...	...	...	...	...	...	...	1	27
4	15	4	4	...	...	2	...	14	28
4	...	7	...	3	...	1	1	3	29
...	...	...	...	1	...	2	...	10	30
7	5	8	4	3	1	14	1	10	31
...	...	...	...	...	...	1	...	11	32
90	66	74	45	57	31	116	46	250	
...	...	...	...	...	...	2	1	1	1
1	1	...	...	1	4	5	1	8	2
3	2	2	4	3	...	5	...	6	3
...	...	...	...	...	...	4	4	3	4
1	...	1	...	...	...	...	1	1	5
1	...	...	...	...	...	1	...	3	6
5	5	5	5	5	11	2	...	4	7
...	...	...	...	...	...	2	3	3	8
3	2	4	2	2	1	6	5	9	9
...	...	...	...	...	...	2	...	2	10
...	...	...	...	...	...	...	1	1	11
1	1	2	...	1	1	3	3	2	12
...	...	...	...	...	...	...	1	2	13
...	...	...	...	...	...	1	1	6	14
...	...	...	...	...	...	2	...	2	15
...	...	...	...	...	...	...	...	7	16
1	...	2	2	3	7	...	6	2	17
...	...	...	...	...	...	...	2	7	18
...	...	...	...	...	...	...	1	3	19
16	11	16	13	15	24	35	30	72	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
	KINROSS.									
1	Cleish - - -	539	6	2	7	2	7	2	6	2
2	Kinross - -	2,477	45	29	42	24	43	32	43	28
3	Orwell - - -	2,248	36	15	34	14	39	17	36	15
4	Portmoak - -	1,193	23	23	22	23	23	23	22	23
	Total	6,457	110	69	105	63	112	74	109	68
	KIRKCUDBRIGHT.									
1	Anwoth - -	827	19	6	21	8	22	9	20	7
2	Balmaclellan -	1,057	29	17	26	17	26	15	27	16
3	Balmaghie - -	1,085	18	6	19	7	15	7	17	6
4	Borgue - - -	1,087	36	18	36	17	35	17	35	17
5	Buittle- - -	1,026	23	20	20	21	19	17	20	19
6	Carsphairn - -	545	12	1	12	1	12	...	12	...
7	Colvend - -	1,318	40	18	41	20	38	16	39	18
8	Crossmichael -	1,492	26	13	22	10	29	32	25	18
9	Dalry - - -	1,074	47	16	51	13	48	10	48	13
10	Girthon - -	1,586	57	26	58	27	53	24	56	25
11	Kells - - -	1,007	45	23	45	22	40	20	43	21
12	Kelton - - -	3,222	88	76	78	61	76	69	80	68
13	Kirkbean - -	825	19	8	20	7	20	8	19	7
14	Kirkcudbright -	3,346	72	21	75	21	69	23	72	21
15	Kirkgunzeon -	661	21	13	23	12	21	10	21	11
16	Kirkmabreck -	1,568	46	31	36	17	37	13	39	20
17	Kirkpatrick-Durham	1,374	38	25	34	25	37	32	36	27
18	Kirkpatrick-Irongray	815	17	5	17	8	18	7	17	6
19	Lochrutton - -	656	13	11	13	11	12	8	12	10
20	Minnigaff - -	1,529	44	22	42	24	40	23	42	23
21	New Abbey - -	931	17	4	16	4	16	4	16	4
22	Parton - -	737	14	10	14	5	13	5	13	6
23	Rerrick - -	1,911	50	23	51	23	46	23	49	23
24	Terregles - -	547	10	6	11	6	7	6	9	6
25	Tongland - -	908	26	4	26	7	24	5	25	5
26	Troqueer - -	5,402	126	45	127	48	107	46	120	46
27	Twynholm - -	717	19	12	19	11	19	11	19	11
28	Urr - - -	4,606	117	61	118	45	103	41	112	49
	Total -	41,859	1,089	541	1,071	498	1,002	501	1,054	513
	LANARK.									
1	Avondale - -	5,460	150	89	145	82	135	85	143	85
2	Barony - -	222,927	3,404	2,044	3,568	2,117	3,534	2,119	3,502	2,093
3	Biggar - - -	2,013	45	35	43	26	44	31	44	30
4	Blantyre - -	3,472	71	45	70	44	71	36	70	41
5	Bothwell - -	19,292	308	284	313	295	312	295	311	291
6	Cadder - - -	6,464	100	97	98	86	96	69	98	84
7	Cambuslang - -	3,740	59	57	65	64	60	53	61	58
8	Cambusnethan -	20,326	327	475	283	411	364	531	323	472
9	Carluke - -	7,066	109	79	110	89	108	92	109	86
10	Carmichael - -	708	19	14	16	14	15	15	16	14
11	Carmunnock - -	702	6	5	4	...	6	4	5	3
12	Carnwath - -	5,709	78	81	80	86	79	73	79	80
13	Carstairs - -	1,718	9	6	9	6	9	7	9	6
14	Covington - -	454	5	...	5	...	5	...	5	...

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	1	1
3	...	1	...	1	...	5	...	12	2
...	...	1	...	...	...	2	...	12	3
...	...	...	...	...	...	1	...	5	4
3	...	2	...	1	...	8	...	30	
1	...	...	...	...	...	3	...	...	1
1	6	1	4	1	...	...	...	2	2
2	...	...	...	1	...	2	...	1	3
...	...	...	...	1	...	1	1	...	4
...	...	...	...	...	...	...	...	4	5
...	...	...	...	...	...	...	...	1	6
3	1	2	7	1	...	3	...	1	7
1	...	1	4	1	...	...	...	...	8
2	5	2	...	...	...	5	2	2	9
2	...	...	...	...	...	3	...	5	10
...	...	1	6	1	...	2	...	1	11
2	...	2	3	6	...	2	3	9	12
...	...	...	...	2	...	1	...	3	13
...	...	...	...	1	2	2	1	8	14
2	2	...	...	...	...	...	...	4	15
1	...	1	...	...	...	...	6	4	16
...	...	...	...	...	...	...	1	5	17
1	2	...	...	...	...	1	1	2	18
...	...	...	...	...	...	1	...	...	19
...	...	1	...	1	1	...	5	6	20
...	...	...	...	...	...	1	...	2	21
...	...	...	...	...	...	2	1	...	22
...	...	3	...	...	...	5	4	5	23
1	...	1	2	...	...	...	...	2	24
...	...	...	...	1	3	3	...	3	25
3	5	4	8	2	1	12	2	10	26
...	...	...	...	...	...	...	...	5	27
...	...	1	2	2	2	11	5	4	28
22	21	20	36	21	9	60	32	89	
5	11	8	12	8	6	11	2	14	1
233	209	257	200	222	199	257	150	313	2
1	...	2	5	2	...	1	3	2	3
2	2	2	5	1	3	3	...	10	4
14	46	15	46	27	58	22	10	19	5
6	5	4	4	6	...	5	...	10	6
2	...	7	...	13	12	7	...	7	7
20	33	48	76	29	53	37	10	14	8
4	9	7	7	7	10	15	14	7	9
6	...	...	...	5	...	...	...	2	10
...	...	2	...	1	...	...	...	1	11
7	22	3	1	4	10	3	3	4	12
...	...	...	...	...	...	1	2	...	13
...	...	...	...	...	...	...	...	...	14

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
15	Crawford - -	1,829	43	17	44	22	45	23	43	20
16	Crawfordjohn -	853	26	9	26	8	27	12	26	9
17	Culter - - -	593	11	2	10	2	10	2	10	2
18	Dalserf - - -	7,341	110	111	117	120	117	132	114	121
19	Dalziel - - -	9,175	89	119	94	125	87	112	90	118
20	Dolphinton - -	231	3	2	3	2	1	...	2	1
21	Douglas - -	2,624	65	54	59	47	58	54	60	51
22	Dunsyre - -	302	3	1	2	...	4	...	3	...
23	Glasgow - -	181,741	2,859	1,645	3,149	1,587	2,867	1,617	2,958	1,616
24	Glassford - -	1,430	40	20	40	22	40	27	40	23
25	Govan Combination	161,564	1,862	1,437	1,948	1,536	1,872	1,540	1,894	1,504
26	Hamilton - -	16,803	367	266	368	247	360	242	365	251
27	Kilbride, East -	3,861	47	29	51	35	50	50	49	38
28	Lanark - - -	7,841	290	172	274	164	270	156	278	164
29	Lesmahagow -	8,709	199	171	200	176	205	183	201	176
30	Libberton - -	691	8	1	8	2	8	2	8	1
31	Monkland, New -	22,752	520	325	578	529	500	402	532	418
32	Monkland, Old -	34,073	498	627	437	490	442	508	459	541
33	Pittenain - -	366	8	5	8	4	7	5	7	4
34	Rutherglen - -	10,766	185	146	186	161	187	160	186	155
35	Shotts - - -	8,353	136	103	142	115	141	109	139	109
36	Stonehouse - -	3,177	60	45	57	45	54	39	57	43
37	Symington - -	442	10	3	10	3	10	2	10	2
38	Walston - -	332	8	1	9	...	8	1	8	...
39	Wandell & Lamington	425	12	6	11	3	9	3	10	4
40	Wiston & Roberton	680	14	7	14	9	13	9	13	8
	Total -	787,005	12,163	8,635	12,654	8,774	12,230	8,800	12,349	8,736
	LINLITHGOW.									
1	Abercorn - -	933	23	10	21	15	24	17	22	14
2	Bathgate - -	10,129	185	135	166	134	170	146	173	138
3	Borrowstounness -	4,986	90	32	101	46	83	27	91	35
4	Carriden - -	1,799	41	18	40	23	40	34	40	25
5	Dalmeny - -	1,492	41	17	44	21	42	24	42	20
6	Ecclesmachen -	329	6	5	6	4	7	7	6	5
7	Kirkliston - -	2,187	55	26	49	25	49	24	51	25
8	Linlithgow - -	5,554	160	67	148	39	143	34	150	46
9	Livingstone - -	1,727	32	16	35	15	31	19	32	16
10	Queensferry - -	945	10	4	10	4	8	4	9	4
11	Torphichen - -	1,630	25	21	24	22	21	20	23	21
12	Uphall - - -	2,772	28	9	28	9	29	18	28	12
13	Whitburn - -	6,911	61	46	63	50	65	59	63	51
	Total -	41,394	757	406	735	407	712	433	734	415
	NAIRN.									
1	Ardclach - -	1,197	37	11	36	11	36	11	36	11
2	Auldearn - -	1,279	52	25	52	15	52	38	52	26
3	Cawdor - -	1,027	30	9	33	11	29	12	30	10
4	Nairn - - -	4,869	104	44	100	52	103	51	102	49
	Total -	8,372	223	89	221	89	220	112	221	96

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
2	8	...	...	2	7	...	...	2	15
...	...	2	5	1	...	3	1	4	16
...	...	...	...	...	...	...	...	2	17
4	9	10	23	6	18	10	3	5	18
19	45	8	20	10	28	5	9	4	19
...	...	1	...	...	...	...	...	...	20
...	...	1	...	...	...	4	...	2	21
...	...	...	...	...	...	1	...	...	22
326	199	270	158	362	210	201	181	412	23
...	...	...	...	...	...	...	...	4	24
267	189	203	181	175	149	235	115	195	25
12	19	13	23	3	4	12	6	23	26
1	3	3	7	...	...	4	3	7	27
4	...	6	4	9	7	5	2	7	28
5	...	5	...	7	12	22	5	13	29
15	2	...	...	...	...	...	...	...	30
23	37	13	19	14	21	49	11	51	31
19	32	32	48	28	58	58	11	45	32
...	...	...	...	...	...	...	...	...	33
9	9	7	13	5	1	27	6	23	34
17	39	16	18	10	15	13	6	12	35
...	...	1	4	2	6	7	...	5	36
...	...	...	...	1	3	...	...	...	37
5	3	6	8	...	...	...	...	1	38
...	...	...	...	...	...	5	...	...	39
...	...	1	...	...	...	...	...	...	40
1,028	931	953	887	960	890	1,023	553	1,220	
...	...	...	...	...	...	2	...	2	1
...	...	...	...	...	...	8	6	7	2
1	2	2	7	...	...	13	4	6	3
...	...	2	5	...	...	...	...	6	4
4	3	3	2	3	...	1	...	4	5
...	...	...	...	...	...	1	...	1	6
...	...	1	...	...	...	4	1	4	7
1	2	...	...	1	...	14	4	10	8
...	...	1	...	...	...	2	3	4	9
1	4	...	...	...	...	...	...	2	10
...	...	...	...	...	...	1	...	...	11
2	...	...	...	...	...	2	5	3	12
...	...	...	...	...	...	11	6	11	13
9	11	9	14	4	...	59	29	60	
...	...	...	...	...	...	2	2	3	1
1	...	1	1	...	...	...	4	4	2
1	...	...	...	...	...	...	1	4	3
...	...	5	6	2	...	11	...	8	4
2	...	6	7	2	...	13	7	19	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll. At 14th August. Paupers.	At 14th August. Dependants.	At 1st January. Paupers.	At 1st January. Dependants.	At 14th May. Paupers.	At 14th May. Dependants.	Mean of the three preceding Periods. Paupers.	Mean of the three preceding Periods. Dependants.
	ORKNEY & SHETLAND.									
	ORKNEY.									
1	Birsay and Harray	2,324	18	...	18	...	18	3	18	1
2	Cross and Burness	1,639	29	11	32	11	45	11	35	11
3	Eday - - -	905	17	2	19	8	18	8	18	6
4	Evie and Rendal -	1,340	27	4	30	8	24	6	27	6
5	Firth - - -	789	15	9	14	7	16	11	15	9
6	Holm - - -	935	19	9	20	8	21	7	20	8
7	Hoy and Græmsay	581	11	6	10	6	11	5	10	5
8	Kirkwall - -	4,261	174	54	172	54	174	52	173	53
9	Lady - - -	953	27	6	31	6	29	5	29	5
10	Orphir - - -	1,040	16	7	13	7	14	3	14	5
11	Ronaldshay, South	3,228	75	18	74	36	72	22	73	25
12	Rousay & Egilshay	1,101	17	...	16	...	16	...	16	...
13	St Andrews and Deerness - -	1,733	34	1	35	...	33	2	34	1
14	Sandwick - -	1,153	11	3	11	2	11	2	11	2
15	Shapinshay - -	949	8	8	8	6	6	7	6	7
16	Stennis - - -	645	6	...	5	...	6	...	5	...
17	Stromness - -	2,403	81	20	82	22	87	31	83	24
18	Stronsay - -	1,305	54	22	50	23	49	23	51	22
19	Walls and Flotta -	1,530	32	4	28	4	32	4	30	4
20	Westray and Papa-Westray - -	2,460	56	20	59	24	58	24	57	22
	Total -	31,274	727	204	727	232	740	226	731	220
	SHETLAND.									
21	Bressay - -	1,854	55	9	57	14	52	9	54	10
22	Delting - -	1,862	64	28	67	27	63	27	64	27
23	Dunrossness - -	4,522	117	23	119	33	115	24	117	26
24	Fetlar & North Yell	1,410	47	6	50	12	46	9	47	9
25	Lerwick - -	4,180	155	59	155	55	151	54	153	56
26	Nesting - -	2,679	90	21	88	24	94	18	90	21
27	North Mavine -	2,602	57	26	55	16	50	14	54	18
28	Sandsting - -	2,806	98	28	99	22	98	24	98	24
29	Tingwall - -	2,491	115	40	112	36	114	35	114	37
30	Unst - - -	2,780	98	28	92	31	99	29	96	29
31	Walls - - -	2,579	100	28	101	23	94	19	98	20
32	Yell - - -	1,843	67	18	65	20	65	22	65	20
	Total -	31,608	1,063	314	1,060	313	1,041	284	1,054	303
	Orkney & Shetland together - -	62,882	1,790	518	1,787	545	1,781	510	1,786	524
	PEEBLES.									
1	Broughton - -	729	13	7	12	6	12	6	12	6
2	Drumelzier - -	221	1	...	1	...	...	...	...	...
3	Eddlestone - -	700	12	4	12	4	12	3	12	3
4	Innerleithen - -	2,812	29	7	31	13	29	8	29	9
5	Kirkurd - -	294	6	1	6	1	6	1	6	1
6	Linton, West -	1,387	45	30	52	27	38	27	45	28
7	Lyne and Megget -	174	2	...	2	...	3	...	2	...
8	Manor - - -	271	1	...	1	...	1	...	1	...

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
1	...	4	...	1	...	...	...	6	1
...	...	...	...	...	...	4	...	1	2
5	5	6	...	9	...	1	...	3	3
2	...	...	...	1	...	...	...	5	4
...	...	...	...	...	...	...	...	1	5
...	...	...	...	1	...	...	...	2	6
...	...	...	...	...	...	...	...	2	7
1	6	2	3	...	...	3	...	11	8
...	...	...	...	1	1	...	...	1	9
...	...	1	...	1	...	...	...	2	10
2	4	1	2	1	2	3	...	4	11
2	...	2	...	3	1	...	...	1	12
...	...	...	...	...	...	...	...	3	13
...	...	...	...	...	...	...	...	1	14
1	...	1	...	1	...	...	...	...	15
1	...	1	...	...	...	...	...	2	16
1	5	1	...	...	...	3	...	7	17
...	...	...	...	3	1	1	...	3	18
1	...	...	...	...	...	2	2	2	19
1	...	...	...	...	...	...	1	2	20
18	20	19	5	22	4	17	3	59	
...	...	...	...	...	...	2	...	...	21
...	...	...	...	4	2	1	1	5	22
4	3	3	3	1	2	2	1	4	23
2	2	1	...	3	...	...	...	1	24
12	9	18	1	15	6	4	1	8	25
5	...	11	5	10	3	1	...	5	26
...	...	...	...	1	...	...	...	5	27
1	...	3	1	4	2	1	...	3	28
6	3	8	4	3	1	6	2	7	29
...	...	...	...	...	...	3	...	9	30
2	...	1	1	...	...	1	...	4	31
...	...	...	...	...	...	...	1	4	32
32	17	45	15	41	16	21	6	55	
50	37	64	20	63	20	38	9	114	
...	...	...	...	...	...	...	...	2	1
...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	1	...	4	3
2	...	...	...	...	...	3	...	7	4
...	...	...	...	...	...	...	...	...	5
3	3	3	2	2	1	6	...	1	6
...	...	...	...	...	...	...	...	...	7
...	...	...	...	...	...	...	...	1	8

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
9	Newlands - -	851	19	10	18	6	17	10	18	8
10	Peebles - -	3,172	66	24	64	22	66	18	65	21
11	Skirling - -	325	4	2	4	2	4	2	4	2
12	Stobo - - -	459	7	3	8	5	8	4	7	4
13	Traquair - -	669	15	9	14	8	15	6	14	7
14	Tweedsmuir - -	190	1	...	1	...	1	...	1	...
	Total -	12,254	221	97	226	94	212	85	219	92
	PERTH.									
1	Aberdalgie - -	342	4	3	4	3	4	2	4	2
2	Aberfoyle - -	432	18	11	15	9	15	9	16	9
3	Abernethy - -	1,744	22	15	20	18	20	14	20	15
4	Abernyte - -	253	5	1	5	1	5	1	5	1
5	Alyth - - -	3,352	55	23	56	18	57	20	56	20
6	Auchterarder -	3,795	61	21	65	24	65	22	63	22
7	Auchtergaven -	2,141	63	22	67	26	59	19	63	22
8	Balquhidder - -	743	24	8	24	8	23	7	23	7
9	Bendochy - -	675	7	15	7	8	7	8	7	10
10	Blackford - -	1,883	33	16	28	15	27	16	29	15
11	Blair-Athole -	1,788	68	22	66	22	66	22	66	22
12	Blairgowrie - -	5,109	70	22	79	20	67	26	72	22
13	Callander - -	1,870	34	20	31	14	31	20	31	18
14	Caputh - - -	2,142	31	31	32	14	30	14	31	19
15	Cargill - - -	1,411	36	8	34	6	35	7	35	7
16	Clunie - - -	603	11	4	14	4	9	...	11	2
17	Collace - - -	456	9	3	7	3	8	3	6	3
18	Comrie - - -	1,911	56	19	54	20	52	13	54	17
19	Coupar-Angus -	3,055	32	9	31	11	28	7	30	9
20	Crieff - - -	4,598	87	44	84	35	85	25	85	34
21	Culross - -	1,354	17	8	15	3	14	3	15	4
22	Dowally - -	461	7	...	7	...	8	...	7	...
23	Dron - - -	343	6	3	6	2	6	2	6	2
24	Dull - - -	2,681	75	17	74	15	66	13	71	15
25	Dunbarney - -	913	17	9	19	13	13	5	16	9
26	Dunblane - -	3,247	61	35	62	34	60	40	61	36
27	Dunkeld - -	378	18	3	17	3	16	...	17	2
28	Dunkeld, Little -	2,373	76	11	66	9	59	8	67	9
29	Dunning - -	1,832	38	8	40	12	40	10	39	10
30	Errol - - -	2,504	61	20	56	22	53	22	60	21
31	Forgandenny -	632	15	11	14	11	14	10	14	10
32	Forteviot - -	567	4	3	4	2	4	1	4	2
33	Fortingall - -	1,766	67	20	67	24	65	30	66	24
34	Fossaway - -	1,461	16	6	17	6	16	6	16	6
35	Fowlis-Easter -	291	4	...	4	...	4	...	4	...
36	Fowlis-Wester -	1,161	29	9	29	9	29	8	29	8
37	Gask - - -	369	3	...	3	...	4	...	3	...
38	Glendevon - -	105	2	...	2	...	2	...	2	...
39	Inchture - -	659	15	8	12	...	11	2	12	3
40	Kenmore - -	1,615	55	21	54	19	53	22	54	20
41	Killin - - -	1,856	30	7	33	8	33	8	32	7
42	Kilmadock - -	3,170	60	22	60	32	54	27	58	27
43	Kilspindie - -	679	10	...	9	4	12	1	10	1
44	Kincardine - -	1,484	34	15	37	10	31	10	34	11
45	Kinclaven - -	607	12	1	11	3	10	3	11	2
46	Kinfauns - -	578	12	8	13	7	12	7	12	7
47	Kinloch - -	260	4	2	4	2	5	2	4	2

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	1	...	3	9
2	4	3	5	2	5	3	3	10	10
...	...	...	...	...	...	...	...	1	11
2	...	...	...	...	...	...	4	...	12
...	...	...	...	...	...	2	3	...	13
...	...	...	...	...	...	...	...	...	14
9	7	6	7	4	6	16	10	29	
...	...	...	...	...	...	2	...	...	1
3	3	2	...	5	...	...	...	...	2
1	5	2	5	...	...	...	...	1	3
...	...	...	...	...	...	...	...	...	4
...	...	2	...	2	...	4	...	9	5
...	...	...	...	...	...	...	6	10	6
2	2	...	...	...	...	4	...	10	7
1	...	...	...	...	...	4	1	1	8
...	...	...	...	...	...	...	...	...	9
...	...	1	...	...	...	...	1	7	10
...	...	...	...	1	...	...	1	14	11
...	...	1	2	...	...	9	4	9	12
1	...	1	...	2	...	1	...	3	13
2	...	3	...	2	...	2	1	5	14
2	...	...	...	...	...	4	2	2	15
2	...	...	...	1	...	...	...	2	16
...	...	...	...	...	...	2	2	...	17
2	...	1	4	...	...	5	...	5	18
2	1	...	...	1	...	1	3	4	19
1	...	2	2	3	1	10	4	13	20
...	...	1	8	...	...	3	...	1	21
1	...	1	...	...	...	...	1	1	22
...	...	...	...	...	...	...	...	...	23
...	...	1	1	...	...	2	...	9	24
...	...	...	...	...	...	...	...	1	25
2	2	2	...	1	...	1	...	5	26
1	...	2	...	1	...	...	3	2	27
...	...	1	5	1	...	2	...	7	28
...	...	...	...	...	...	1	...	5	29
...	...	...	...	...	...	4	...	9	30
...	...	...	...	1	1	...	...	1	31
...	...	...	...	1	...	...	...	1	32
1	...	...	...	...	...	2	...	9	33
...	...	...	...	...	...	...	...	3	34
...	...	...	...	1	...	1	...	2	35
...	...	...	...	1	...	...	...	12	36
...	...	...	...	...	...	...	...	1	37
2	...	...	...	...	...	...	...	...	38
...	...	1	...	...	...	...	...	4	39
...	...	...	...	...	...	...	...	13	40
...	...	...	...	...	...	...	...	4	41
1	1	1	...	2	...	...	...	3	42
...	...	1	1	1	...	...	...	1	43
2	...	...	...	...	...	...	2	8	44
...	...	...	...	...	...	...	...	2	45
...	...	...	...	...	...	...	...	3	46
...	...	...	...	...	...	1	1	...	47

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
48	Kinnaird - -	299	6	5	6	5	6	5	6	5
49	Kinnoul - -	3,108	58	28	62	27	60	26	60	27
50	Kirkmichael - -	965	13	3	12	2	12	2	12	2
51	Lethendy - -	179	6	3	5	...	5	...	5	1
52	Logierait - -	2,417	74	22	75	20	70	20	73	20
53	Longforgan - -	1,753	39	19	36	18	37	20	37	19
54	Madderty - -	523	11	8	11	8	11	8	11	8
55	Meigle - - -	745	5	...	5	...	6	...	5	...
56	Methven - -	2,115	55	45	55	39	56	37	55	40
57	Moneydie - -	244	5	2	4	...	3	...	4	...
58	Monivaird - -	744	9	6	10	6	10	6	9	6
59	Monzie - - -	803	21	12	19	10	18	11	19	11
60	Moulin - - -	1,793	39	13	41	12	41	11	40	12
61	Muckhart - -	612	16	10	12	11	12	16	13	12
62	Muthill - -	2,703	73	46	65	28	67	28	68	34
63	Perth - - -	23,507	554	283	578	266	542	236	558	261
64	Port-of-Monteith -	1,243	24	8	25	3	21	3	23	4
65	Rattray - -	2,610	25	8	23	8	21	7	23	8
66	Redgorton - -	1,461	51	33	43	30	43	29	45	30
67	Rhynd - - -	327	12	9	13	11	12	9	12	9
68	Scone - - -	2,320	49	10	50	22	50	18	49	16
69	St Madoes - -	290	4	...	4	...	4	...	4	...
70	St Martins - -	735	19	17	19	16	19	15	19	16
71	Tibbermuir - -	1,563	15	9	15	8	15	8	15	8
72	Trinity-Gask -	415	12	2	11	2	9	1	10	1
73	Tulliallan - -	2,184	72	31	73	19	64	24	69	23
74	Weem - - -	520	17	5	16	9	17	9	16	7
	Total -	127,827	2,758	1,201	2,746	1,109	2,618	1,044	2,707	1,118
	RENFREW.									
1	Abbey - - -	30,587	715	411	723	461	724	585	720	485
2	Cathcart - -	7,231	54	53	54	44	51	54	53	50
3	Eaglesham - -	1,714	41	7	39	2	43	5	41	4
4	Eastwood - -	13,098	222	154	209	128	215	184	215	155
5	Erskine - -	1,565	13	4	12	6	16	11	13	7
6	Greenock - -	59,794	666	441	603	468	580	415	616	441
7	Houston - -	2,167	81	46	80	42	103	65	88	54
8	Inchinnan - -	584	13	7	12	7	9	5	11	6
9	Innerkip & Gourock	4,502	63	49	59	31	54	38	58	39
10	Kilbarchan - -	6,093	102	57	108	61	110	62	106	60
11	Kilmalcolm - -	1,716	27	18	26	16	26	16	26	16
12	Lochwinnoch -	3,816	96	39	89	40	89	39	91	39
13	Mearns - -	3,543	68	47	55	37	55	36	59	40
14	Neilston - -	11,136	251	107	254	114	254	105	253	108
15	Paisley - - -	31,909	666	432	682	410	667	402	671	414
16	Port-Glasgow -	9,912	170	98	164	107	171	108	168	104
17	Renfrew - -	5,938	82	82	90	82	94	80	88	81
	Total -	195,305	3,330	2,052	3,259	2,056	3,261	2,210	3,283	2,106
	ROSS & CROMARTY									
1	Alness - - -	1,053	67	31	65	31	62	20	64	27
2	Applecross - -	2,470	87	14	93	16	96	8	92	12
3	Avoch - - -	1,828	61	36	64	37	59	39	61	37

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	1	1	48
2	4	1	4	4	4	6	...	12	49
...	...	2	2	...	...	1	...	3	50
...	...	1	...	...	...	...	...	...	51
...	...	...	...	...	...	6	5	14	52
...	...	1	2	1	...	2	...	7	53
2	...	1	...	3	...	...	...	1	54
...	...	...	...	...	...	2	1	2	55
...	...	1	3	1	1	3	1	7	56
...	...	...	...	...	...	...	...	...	57
...	...	...	...	...	...	...	...	1	58
...	...	2	3	...	...	...	...	2	59
1	...	2	...	1	...	3	3	5	60
...	...	...	...	...	...	...	...	...	61
...	...	2	...	2	3	2	3	7	62
16	10	15	8	8	11	38	8	58	63
...	...	...	...	...	...	1	2	5	64
1	...	2	...	4	5	1	...	4	65
1	2	...	...	...	...	3	...	6	66
...	...	...	...	...	...	...	...	1	67
...	...	...	...	...	...	2	1	14	68
...	...	...	...	...	...	...	...	1	69
...	...	...	...	...	...	4	5	...	70
1	...	1	...	...	...	3	...	2	71
1	...	2	...	1	...	...	...	4	72
...	...	2	...	2	...	7	4	12	73
1	4	...	...	...	...	1	...	5	74
55	34	61	50	54	26	150	66	376	
14	13	22	19	6	11	44	10	67	1
8	7	5	3	3	3	1	2	8	2
5	8	4	1	3	5	2	2	5	3
9	8	9	9	9	9	23	12	14	4
...	...	1	2	2	8	1	...	1	5
58	87	76	88	46	33	52	36	84	6
4	6	7	7	4	4	11	3	2	7
...	...	...	...	...	...	2	...	2	8
1	5	3	2	3	10	8	...	3	9
7	7	6	5	5	...	14	6	5	10
...	...	1	2	...	...	1	1	1	11
1	...	1	...	1	...	4	2	7	12
7	9	6	4	8	9	13	2	6	13
14	12	9	9	7	12	22	12	20	14
22	31	45	43	29	31	61	66	39	15
4	...	5	3	6	11	22	15	20	16
2	2	6	3	4	6	7	...	6	17
156	195	206	200	136	152	288	169	290	
5	14	6	15	1	5	4	4	7	1
...	...	3	...	...	...	2	...	17	2
3	...	1	4	3	3	4	...	2	3

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
4	Barvas - - -	4,950	59	23	62	23	61	23	60	23
5	Contin - - -	1,550	77	27	78	30	76	23	77	26
6	Cromarty - -	2,180	108	42	111	40	115	44	111	42
7	Dingwall - -	2,443	98	37	95	30	90	42	94	36
8	Edderton - -	860	41	14	41	13	40	14	40	13
9	Fearn - - -	2,135	79	34	78	36	75	34	77	34
10	Fodderty - -	2,121	101	34	98	31	95	36	98	33
11	Gairloch - -	5,048	139	69	142	59	149	53	143	60
12	Glenshiel - -	463	29	5	27	4	28	6	28	5
13	Killearnan - -	1,272	81	30	81	31	78	33	80	31
14	Kilmuir-Easter -	1,281	51	21	51	12	53	10	51	14
15	Kiltearn - -	1,496	77	19	81	23	83	18	80	20
16	Kincardine - -	1,685	82	24	80	20	83	18	81	20
17	Kintail - -	753	64	21	63	16	65	23	64	20
18	Knockbain - -	2,155	130	39	125	38	124	37	126	38
19	Lochalsh - -	2,319	97	29	97	27	100	42	98	32
20	Lochbroom - -	4,406	208	77	209	86	208	81	208	81
21	Lochcarron - -	1,629	53	15	52	13	53	8	52	12
22	Lochs - - -	5,880	95	38	98	43	100	36	97	39
23	Logie-Easter -	912	33	2	28	2	27	2	29	2
24	Nigg - - -	1,201	54	28	53	25	55	25	54	26
25	Resolis - -	1,527	57	28	53	23	54	24	54	25
26	Rosemarkie - -	1,441	61	22	56	24	55	23	57	23
27	Rosskeen - -	3,808	147	67	139	63	141	75	142	68
28	Stornoway - -	9,510	217	186	236	296	231	111	228	197
29	Tain - - -	3,221	123	58	131	56	120	54	124	56
30	Tarbat - - -	2,182	81	25	81	30	78	30	80	28
31	Uig - - -	3,143	70	28	72	28	73	26	71	27
32	Urquhart - -	2,863	155	27	158	28	155	26	156	27
33	Urray - - -	2,308	127	45	120	39	120	40	122	41
	Total -	82,093	3,009	1,195	3,018	1,273	3,002	1,084	3,009	1,184
	ROXBURGH.									
1	Ancrum - -	1,391	20	14	20	16	21	14	20	14
2	Ashkirk - -	550	3	5	3	5	3	5	3	5
3	Bedrule - -	292	3	...	3	...	3	...	3	...
4	Bowden - -	842	18	1	19	1	18	1	18	1
5	Castleton - -	2,202	31	14	32	13	30	11	31	12
6	Cavers - - -	1,766	34	10	36	10	34	6	34	8
7	Crailing - -	657	4	1	4	...	4	...	4	...
8	Eckford - -	931	13	...	11	...	14	...	12	...
9	Ednam - - -	613	12	3	12	4	11	3	11	3
10	Hawick - -	8,925	150	103	146	110	126	101	140	104
11	Hobkirk - -	718	4	3	4	3	4	2	4	2
12	Hownam - -	238	4	...	4	...	3	...	3	...
13	Jedburgh - -	5,214	99	33	100	32	95	33	98	32
14	Kelso - - -	5,124	104	37	103	39	102	30	103	35
15	Kirkton - -	320	5	2	6	2	6	2	5	2
16	Lilliesleaf - -	788	13	4	12	4	11	3	12	3
17	Linton - - -	570	7	6	7	6	8	2	7	4
18	Mackerston - -	361	7	11	8	11	8	11	7	11
19	Maxton - -	481	8	2	6	2	5	2	6	2
20	Melrose - -	9,432	93	73	98	67	100	78	97	72
21	Minto - - -	431	10	3	10	3	10	2	10	2
22	Morebattle - -	986	9	3	11	2	10	2	10	2
23	Oxnam - -	695	5	...	5	...	5	...	5	...

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
3	2	2	1	4	1	4	...	3	4
1	7	1	...	...	...	2	...	8	5
3	2	2	2	1	1	11	...	9	6
2	...	2	...	2	4	...	...	9	7
...	...	...	...	2	1	2	...	2	8
...	...	1	...	4	10	1	...	4	9
7	3	2	...	4	...	1	1	9	10
4	3	...	...	...	...	4	2	14	11
...	...	...	...	...	...	...	...	4	12
...	...	1	...	1	...	2	...	4	13
...	...	...	...	...	...	4	5	3	14
3	2	3	...	2	...	1	...	6	15
1	2	2	2	4	3	1	...	5	16
...	...	4	1	...	...	...	...	6	17
3	3	4	3	1	...	1	...	9	18
1	...	4	11	4	...	...	1	9	19
1	...	1	1	1	...	9	6	14	20
1	...	2	...	2	...	1	...	7	21
3	4	3	2	4	5	1	...	7	22
1	...	1	...	1	1	2	...	2	23
...	...	...	...	1	1	...	...	1	24
2	1	2	1	...	...	5	...	6	25
...	...	3	...	2	...	...	...	7	26
5	4	4	2	2	...	4	3	20	27
22	12	12	13	23	26	25	8	6	28
3	2	4	8	5	2	...	3	4	29
...	...	...	...	6	2	3	4	5	30
2	1	3	3	2	1	...	1	4	31
4	...	1	...	3	1	1	3	12	32
2	...	1	...	...	...	5	1	8	33
82	62	75	69	85	67	100	42	233	
...	...	...	...	1	6	5	...	4	1
...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	1	3
...	...	1	1	1	...	2	...	1	4
1	1	2	...	...	...	1	...	3	5
2	3	1	1	2	3	6	...	4	6
...	...	...	...	...	...	1	...	...	7
...	...	...	...	...	...	...	...	1	8
1	...	1	...	1	...	...	...	3	9
5	7	6	6	5	8	9	6	19	10
...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	1	12
1	...	...	...	...	...	11	3	18	13
1	1	4	1	2	1	5	6	16	14
...	...	...	...	...	...	...	...	1	15
...	...	...	...	...	...	2	...	1	16
...	...	1	...	...	...	...	...	2	17
2	...	...	...	...	...	...	...	1	18
1	...	1	...	1	...	2	1	...	19
4	6	5	2	4	...	4	3	17	20
...	...	...	...	...	...	...	...	4	21
3	...	...	...	...	...	...	...	2	22
...	...	...	...	1	...	...	...	2	23

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
24	Roberton - -	593	8	...	8	...	8	2	8	...
25	Roxburgh - -	1,053	29	18	26	17	25	17	26	17
26	St Boswells - -	973	19	3	18	3	18	3	18	3
27	Smailholm - -	534	7	...	7	...	6	...	6	...
28	Southdean - -	753	9	...	9	...	10	1	9	...
29	Sprouston - -	1,294	33	18	35	15	31	15	33	16
30	Stitchell - -	388	3	...	3	...	3	...	3	...
31	Wilton - - -	3,936	41	16	46	19	45	16	44	17
32	Yetholm - -	1,100	22	8	22	11	21	10	21	9
	Total -	54,151	827	391	834	395	798	372	819	386
	SELKIRK.									
1	Ettrick - -	434	12	12	10	11	11	14	11	12
2	Galashiels - -	6,062	68	38	69	43	62	47	66	42
3	Kirkhope - -	565	6	...	6	...	5	...	5	...
4	Selkirk - - -	5,633	49	21	52	27	46	22	49	23
5	Yarrow - -	662	9	9	9	8	8	9	8	8
	Total -	13,356	144	80	146	89	132	92	140	87
	STIRLING.									
1	Airth - - -	1,396	40	34	38	34	38	22	38	30
2	Alva - - -	4,296	31	11	31	10	31	11	31	10
3	Baldernock - -	616	8	7	9	7	9	8	8	7
4	Balfron - -	1,502	38	14	42	16	37	16	39	15
5	Bothkennar - -	2,455	37	27	38	20	37	22	37	23
6	Buchanan - -	591	10	6	9	6	10	6	9	6
7	Campsie - -	6,739	111	67	112	52	107	63	110	60
8	Denny - - -	4,993	90	57	86	48	89	53	88	52
9	Drymen - -	1,405	18	13	19	11	19	8	18	10
10	Dunipace - -	1,733	33	24	33	25	34	23	33	24
11	Falkirk - -	18,051	318	238	319	239	313	221	316	232
12	Fintry - - -	499	19	9	21	9	21	10	20	9
13	Gargunnock - -	675	17	9	15	7	15	7	15	7
14	Killearn - -	1,111	15	10	14	12	14	9	14	10
15	Kilsyth - -	6,313	133	193	141	212	131	75	135	160
16	Kippen - - -	1,568	40	10	39	10	35	8	38	9
17	Larbert - -	5,280	103	73	112	67	102	50	105	63
18	Lecropt - -	535	8	3	7	3	7	3	7	3
19	Muiravonside -	2,653	56	49	58	44	49	46	54	46
20	Polmont - -	3,910	73	51	70	47	66	45	69	47
21	St Ninians - -	10,146	155	70	160	73	152	89	155	77
22	Slamannan - -	4,164	36	44	34	34	35	32	35	36
23	Stirling - -	12,014	163	95	159	96	153	97	158	96
24	Strathblane - -	1,235	14	1	13	1	14	1	13	1
	Total -	93,880	1,566	1,115	1,579	1,083	1,518	925	1,554	1,041
	SUTHERLAND.									
1	Assynt - - -	3,006	94	46	95	38	103	52	97	45
2	Clyne - - -	1,733	47	20	46	20	48	26	47	22
3	Creich - - -	2,524	90	23	90	23	85	22	88	22

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
...	...	...	...	...	...	...	...	3	24
...	...	...	...	...	...	...	...	2	25
...	...	...	...	...	...	2	...	...	26
...	...	...	...	...	...	...	...	...	27
...	...	...	...	...	...	...	...	1	28
...	...	1	...	2	...	5	1	9	29
...	...	...	...	...	...	...	...	...	30
5	9	4	7	2	2	1	5	5	31
...	...	2	1	...	...	...	1	2	32
26	27	29	19	22	20	56	26	123	
...	...	...	...	...	...	3	...	1	1
6	11	7	15	2	8	9	...	7	2
...	...	...	...	...	...	...	...	3	3
4	1	9	10	...	...	1	...	5	4
...	...	...	...	...	...	...	...	2	5
10	12	16	25	2	8	13	...	18	
...	...	2	...	3	7	...	...	4	1
...	...	1	...	...	...	...	1	9	2
1	...	1	...	1	...	...	...	...	3
4	3	2	2	1	...	3	...	2	4
...	...	1	2	1	...	...	...	2	5
...	...	...	...	...	...	...	...	2	6
10	8	3	4	3	4	10	1	21	7
3	3	5	4	2	4	9	8	11	8
1	...	...	...	...	...	1	...	1	9
3	3	2	3	...	...	4	4	5	10
4	...	2	3	3	1	22	15	29	11
...	...	1	...	1	...	...	...	...	12
...	...	...	...	1	4	...	...	1	13
...	...	...	...	1	2	2	...	1	14
8	9	7	8	6	18	8	2	16	15
...	...	...	...	...	...	1	2	9	16
...	...	...	...	...	...	5	1	15	17
...	...	...	...	1	...	...	...	1	18
2	3	4	9	1	1	1	...	3	19
...	...	...	...	4	...	3	1	8	20
6	4	4	3	3	2	15	1	15	21
3	7	1	...	2	6	2	...	4	22
7	5	12	8	14	18	17	13	21	23
...	...	...	...	...	...	...	...	3	24
52	45	48	46	48	67	103	49	183	
1	...	2	6	2	...	1	...	4	1
...	...	1	...	...	...	1	...	5	2
...	...	1	1	...	...	...	1	6	3

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the thre preceding Period	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Depe dants
4	Dornoch - -	2,764	78	18	79	17	73	16	76	1
5	Duirness - -	1,049	36	19	36	19	35	19	35	1
6	Eddrachillis - -	1,530	46	20	45	14	46	21	45	1
7	Farr - - -	2,019	90	23	90	27	90	26	90	2
8	Golspie - -	1,804	30	16	28	12	33	14	30	1
9	Kildonan - -	1,916	61	11	60	10	63	15	61	1
10	Lairg - - -	978	26	9	26	8	25	10	25	
11	Loth - - -	583	19	4	18	3	17	3	18	
12	Rogart - - -	1,341	31	...	31	...	32	1	31	..
13	Tongue - -	2,051	89	22	92	22	88	19	89	2
	Total -	23,298	737	231	736	213	738	244	737	22
	WIGTOWN.									
1	Glasserton - -	1,196	30	11	30	10	31	6	30	
2	Inch - - -	3,268	70	29	71	30	69	27	70	2
3	Kirkcolm - -	1,948	63	20	67	20	65	20	65	2
4	Kirkinner - -	1,548	49	10	45	7	46	6	46	
5	Kirkmaiden - -	2,507	97	46	89	42	96	47	94	4
6	Kirkowan - -	1,352	36	17	41	18	36	14	37	1
7	Leswalt - -	2,496	80	20	79	22	63	8	74	1
8	Luce, New - -	661	30	6	30	10	31	14	30	1
9	Luce, Old - -	2,449	68	52	64	49	61	47	64	4
10	Mochrum - -	2,450	69	51	67	43	64	50	66	4
11	Penninghame -	3,940	72	5	72	7	71	9	71	
12	Portpatrick - -	1,492	60	15	58	15	59	11	59	1
13	Sorby - - -	1,667	51	16	49	15	48	18	49	1
14	Stoneykirk - -	2,993	128	63	127	66	121	59	125	6
15	Stranraer - -	3,651	55	50	67	40	54	27	58	3
16	Whithorn - -	2,906	94	34	94	24	93	34	93	3
17	Wigtown - -	2,306	45	23	45	20	49	15	46	1
	Total -	38,830	1,097	467	1,095	438	1,057	412	1,083	43

Number of Casual or Unregistered Poor.						Included in preceding Columns.			No. of Parish.
At 14th August.		At 1st January.		At 14th May.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
3	1	1	...	2	1	1	...	6	4
1	...	...	...	...	...	...	...	3	5
...	...	1	...	...	...	...	...	...	6
2	...	...	...	2	4	1	...	4	7
...	...	1	...	...	...	3	10	3	8
2	...	1	2	...	...	2	2	5	9
...	...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	...	1	4	11
...	...	...	...	1	2	...	...	2	12
...	...	...	...	...	...	...	...	7	13
9	1	8	9	7	7	9	14	51	
...	...	...	...	1	2	1	...	3	1
2	...	3	...	3	1	...	...	5	2
2	3	11	...	4	...	3	...	4	3
1	1	1	...	...	...	8	3	1	4
1	2	4	4	1	...	2	1	4	5
...	...	...	...	...	...	2	...	4	6
4	...	3	2	2	2	4	4	11	7
1	1	2	2	1	...	...	...	4	8
1	...	5	5	...	...	1	2	8	9
1	...	...	...	1	...	2	...	2	10
...	...	1	...	...	...	3	1	12	11
3	3	3	1	2	3	1	1	8	12
...	...	3	3	4	4	1	...	2	13
2	...	2	...	...	...	10	9	12	14
5	2	7	2	1	...	11	...	7	15
3	1	7	...	5	2	...	...	8	16
2	6	2	1	...	...	2	...	11	17
28	19	54	20	25	14	51	21	106	

SUMMARY of the Number of Paupers Relieved o

No. of County.	COUNTIES.	Population in 1871.	Number of Poor on Roll.							
			At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.	
			Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.
1	Aberdeen - -	245,523	4,915	2,882	4,838	2,839	4,708	2,772	4,820	2,831
2	Argyll - - -	75,595	2,272	809	2,253	829	2,179	769	2,234	802
3	Ayr - - -	200,908	3,748	2,670	3,689	2,488	3,641	2,421	3,692	2,526
4	Banff - - -	60,691	1,597	893	1,579	853	1,535	793	1,570	846
5	Berwick - - -	36,382	879	377	890	371	1,460	671	1,076	473
6	Bute - - -	16,966	368	141	369	128	363	139	366	136
7	Caithness - -	41,011	1,425	698	1,401	664	1,403	678	1,409	680
8	Clackmannan -	26,788	373	128	362	142	355	147	363	139
9	Dumbarton - -	61,116	1,008	625	991	602	983	563	994	596
10	Dumfries - -	74,842	1,663	812	1,633	817	1,523	777	1,606	802
11	Edinburgh - -	328,472	4,841	2,731	4,911	2,962	5,415	3,406	5,055	3,033
12	Elgin - - -	43,516	1,155	495	1,140	483	1,103	473	1,132	483
13	Fife - - -	160,924	2,736	1,529	2,730	1,500	2,690	1,458	2,718	1,495
14	Forfar - - -	237,145	3,422	1,740	3,413	1,741	3,376	1,764	3,403	1,748
15	Haddington - -	37,755	851	477	851	484	841	486	847	482
16	Inverness - -	88,324	2,966	979	2,921	943	2,868	920	2,918	947
17	Kincardine - -	35,097	752	415	753	423	725	409	743	415
18	Kinross - - -	6,457	110	69	105	63	112	74	109	68
19	Kirkcudbright -	41,859	1,089	541	1,071	498	1,002	501	1,054	513
20	Lanark - - -	787,005	12,163	8,635	12,654	8,774	12,230	8,800	12,349	8,736
21	Linlithgow - -	41,394	757	406	735	407	712	433	734	415
22	Nairn - - -	8,372	223	89	221	89	220	112	221	96
23	Orkney & Shetland -	62,882	1,790	518	1,787	545	1,781	510	1,786	524
24	Peebles - - -	12,254	221	97	226	94	212	85	219	92
25	Perth - - -	127,827	2,758	1,201	2,746	1,109	2,618	1,044	2,707	1,118
26	Renfrew - - -	195,305	3,330	2,052	3,259	2,056	3,261	2,210	3,283	2,106
27	Ross - - -	82,093	3,009	1,195	3,018	1,273	3,002	1,084	3,009	1,184
28	Roxburgh - -	54,151	827	391	834	395	798	372	819	386
29	Selkirk - - -	13,356	144	80	146	89	132	92	140	87
30	Stirling - - -	93,880	1,566	1,115	1,579	1,083	1,518	925	1,554	1,041
31	Sutherland - -	23,298	737	231	736	213	738	244	737	229
32	Wigtown - -	38,830	1,097	467	1,095	438	1,057	412	1,083	439
	Total - -	3,360,018	64,792	35,488	64,936	35,395	64,561	35,544	64,763	35,475

GIVEN DAYS DURING THE YEAR ENDED 14TH MAY 1876.

Number of Casual or Unregistered Poor.								Included in preceding Columns.			No. of County.
At 14th August.		At 1st January.		At 14th May.		Mean of the three preceding Periods.		Orphans at 14th May.	Deserted Children at 14th May.	Lunatics at 14th May.	
Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.	Paupers.	Dependants.				
102	93	98	81	70	67	90	80	293	128	540	1
41	26	60	28	30	16	43	23	62	51	272	2
105	130	143	160	93	136	113	142	234	96	364	3
32	29	35	43	25	25	30	32	75	32	138	4
14	11	14	13	13	5	13	9	50	16	75	5
13	...	12	3	12	2	12	1	24	10	56	6
16	10	17	9	16	15	16	11	64	19	111	7
2	...	7	9	4	...	4	3	23	13	49	8
38	29	61	67	44	28	47	41	102	39	105	9
47	38	62	54	38	11	49	34	98	34	150	10
189	160	176	151	135	91	166	134	422	161	731	11
28	19	48	44	26	22	34	28	56	31	105	12
59	51	56	42	41	34	52	42	159	48	318	13
108	90	71	79	111	84	96	84	281	105	609	14
20	18	19	22	12	8	17	16	57	26	90	15
90	66	74	45	57	31	73	47	116	46	250	16
16	11	16	13	15	24	15	16	35	32	72	17
3	...	2	...	1	...	2	...	8	...	30	18
22	21	20	36	21	9	21	22	60	32	89	19
1,028	931	953	887	960	890	980	902	1,023	553	1,220	20
9	11	9	14	4	...	7	8	59	29	60	21
2	...	6	7	2	...	3	2	13	7	19	22
50	37	64	20	63	20	59	25	38	9	114	23
9	7	6	7	4	6	6	6	16	10	29	24
55	34	61	50	54	26	56	36	150	66	376	25
156	195	206	200	136	152	166	182	288	169	290	26
82	62	75	69	85	67	80	66	100	42	233	27
26	27	29	19	22	20	25	22	56	26	123	28
10	12	16	25	2	8	9	15	13	...	18	29
52	45	48	46	48	67	49	52	103	49	183	30
9	1	8	9	7	7	8	5	9	14	51	31
28	19	54	20	25	14	35	17	51	21	106	32
2,461	2,183	2,526	2,272	2,176	1,885	2,387	2,113	4,138	1,914	6,976	

APPENDIX

GENERAL ABSTRACT of the Number of Poor relieved in each Parish during the

No. of Parish.	County and Parish.	Popu'ation in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers.	Dependants.
	ABERDEEN.									
1	Aberdeen - - -	47,077	368	829	1,197	665	36	34	270	200
2	Aberdour - - -	2,176	16	37	53	39	2	5	4	4
3	Aboyne - - -	1,351	6	22	28	6	...	...	3	1
4	Alford - - -	1,396	9	21	30	21	...	...	1	...
5	Auchindoir - - -	1,545	6	21	27	17	...	...	4	2
6	Auchterless - - -	2,174	6	46	52	24	2	2	3	4
7	Belhelvie - - -	1,833	17	36	53	41	...	...	3	4
8	Birse - - - -	1,198	13	25	38	24	...	...	2	5
9	Bourtie - - -	499	3	5	8	4	...	...	...	...
10	Cairney - - -	1,525	11	37	48	36	1	...	3	3
11	Chapel-of-Garioch -	1,928	18	31	49	46	...	...	15	13
12	Clatt - - - -	483	2	7	9	1	...	...	2	...
13	Cluny - - - -	1,366	6	24	30	26	...	...	2	6
14	Coull - - - -	824	5	9	14	14	...	...	1	...
15	Crathie and Braemar -	1,566	11	32	43	15	...	...	2	2
16	Crimond - - -	887	3	16	19	10	...	...	3	3
17	Cruden - - -	3,124	20	48	68	47	...	...	2	1
18	Culsamond - - -	896	7	21	28	9	...	...	2	2
19	Daviot - - -	597	6	7	13	12	...	...	...	...
20	Deer, New - - -	4,853	20	53	73	75	7	3	7	...
21	Deer, Old - - -	5,085	53	107	160	146	1	...	31	18
22	Drumblade - - -	931	8	8	16	5	...	...	3	...
23	Drumoak - - -	1,032	8	10	18	5	1	...	...	...
24	Dyce - - - -	945	4	6	10	5	...	...	5	...
25	Echt - - - -	1,259	11	22	33	25	...	...	2	...
26	Ellon - - - -	3,703	23	64	87	72	1	...	7	3
27	Fintray - - -	1,108	4	15	19	16	1	2	...	...
28	Forgue - - -	2,623	32	65	97	94	...	...	4	13
29	Foveran - - -	1,859	7	40	47	37	2	10	6	12
30	Fraserburgh - - -	5,301	42	94	136	71	...	...	14	7
31	Fyvie - - - -	4,511	24	72	96	48	...	...	3	...
32	Gartly - - -	972	14	22	36	19	...	...	5	3
33	Glass - - - -	1,061	4	10	14	8	1	2	1	2
34	Glenbucket - - -	570	2	9	11	5	...	...	...	...
35	Glenmuick - - -	2,160	15	44	59	25	14	...	1	...
36	Huntly - - -	4,374	32	97	129	66	2	...	12	10
37	Insch - - - -	1,596	12	19	31	22	...	...	6	1
38	Inverurie - - -	2,970	20	28	48	24	...	...	11	4
39	Keig - - - -	886	4	11	15	5	...	...	...	...
40	Keithhall and Kinkell -	874	7	16	23	14	...	...	...	...
41	Kemnay - - -	1,300	5	19	24	28	...	...	6	11
42	Kildrummy - - -	660	7	6	13	13	...	...	...	...
43	Kincardine-O'Neil -	2,000	23	65	88	75	1	2	3	6
44	King-Edward - -	3,111	23	63	86	65	3	3	7	10
45	Kinnellar - - -	601	4	14	18	9	...	...	2	...
46	Kinnethmont - -	1,062	14	23	37	13	...	...	3	...
47	Kintore - - -	2,158	16	36	52	18	...	...	8	13

(B.)—No. 8.

year ended 14th May 1876, and the Population of each Parish in Scotland in 1871.

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the Preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
37	16	121	7	...	8	7	164	1
...	...	6	...	...	...	...	8	2
...	...	1	...	...	...	...	2	3
...	...	7	...	...	...	...	3	4
...	...	...	...	...	...	...	1	5
1	...	5	...	...	...	...	...	6
...	...	3	...	...	...	...	4	7
...	...	...	...	...	...	...	...	8
...	...	1	...	...	...	...	1	9
1	...	3	...	...	...	...	4	10
...	...	3	...	...	...	...	3	11
...	...	...	...	...	...	...	2	12
1	1	1	...	...	...	...	3	13
2	...	...	...	...	...	...	1	14
...	...	6	...	...	...	...	7	15
...	...	...	...	...	...	...	3	16
1	...	5	...	...	...	...	10	17
...	...	5	...	...	...	...	1	18
...	...	...	...	...	...	...	3	19
...	...	12	...	...	...	...	7	20
4	...	15	...	...	...	...	23	21
...	...	...	...	...	...	...	3	22
...	...	...	...	...	...	...	1	23
...	...	...	...	...	...	...	1	24
...	...	...	...	...	...	...	2	25
1	...	2	...	...	...	...	8	26
...	...	...	...	...	...	...	3	27
...	...	6	...	...	...	...	4	28
...	...	1	...	...	...	...	2	29
...	...	20	...	...	...	...	13	30
...	...	5	...	...	...	...	6	31
...	...	4	...	...	...	...	3	32
...	...	...	...	...	...	...	4	33
...	...	2	...	...	...	...	2	34
...	...	2	...	...	...	...	8	35
5	...	6	...	...	1	1	8	36
...	...	1	...	...	...	...	3	37
...	...	7	1	...	3	...	5	38
...	...	...	...	...	...	...	3	39
...	...	...	...	...	...	...	3	40
1	...	7	...	...	...	...	1	41
1	...	...	...	...	...	...	2	42
1	...	5	2	1	...	...	3	43
5	...	9	1	...	...	...	7	44
1	1	1	...	...	...	...	1	45
6	...	5	...	...	...	...	3	46
1	...	4	...	...	...	...	10	47

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers.	Dependants.
48	Leochel-Cushnie - -	1,232	4	23	27	15	...	...	...	...
49	Leslie - - - -	532	3	9	12	11	...	...	2	...
50	Logie-Buchan - -	808	3	7	10	7	...	...	...	...
51	Logie-Coldstone - -	900	5	12	17	9	...	...	8	1
52	Longside - - -	3,321	26	99	125	78	5	8	6	...
53	Lonmay - - -	2,245	14	23	37	16	...	...	4	7
54	Lumphanan - -	1,239	3	16	19	22	...	...	3	7
55	Machar, New - -	1,483	6	32	38	26	...	...	...	...
56	Machar, Old - -	42,477	313	719	1,032	491	12	12	385	190
57	Meldrum - - -	2,330	18	35	53	33	4	1	3	1
58	Methlic - - -	2,084	13	24	37	38	...	...	3	...
59	Midmar - - -	1,127	6	16	22	17	...	...	3	5
60	Monquhitter - -	2,949	11	59	70	29	...	...	10	8
61	Monymusk - - -	996	3	17	20	6	...	...	...	...
62	Newhills - - -	4,210	39	75	114	108	1	2	9	14
63	Oyne - - - -	1,050	7	20	27	10	3	...	...	...
64	Peterculter - - -	1,668	9	19	28	44	...	...	5	10
65	Peterhead - - -	11,506	82	214	296	207	5	3	73	77
66	Pitsligo - - -	2,218	9	35	44	20	...	...	1	...
67	Premnay - - -	997	1	13	14	9	1	...	...	...
68	Rathen - - -	2,850	25	41	66	58	...	...	5	10
69	Rayne - - -	1,409	5	21	26	28	...	...	2	...
70	Rhynie - - -	1,195	13	19	32	29	...	...	8	4
71	Skene - - - -	1,842	15	31	46	20	...	...	...	...
72	Slains - - - -	1,355	5	21	26	7	1	...	1	...
73	Strathdon - - -	1,469	12	28	40	18	...	...	4	...
74	Strichen - - -	2,318	14	54	68	30	...	...	16	14
75	Tarland and Migvie -	1,275	7	15	22	10	1	1	...	...
76	Tarves - - -	2,443	23	42	65	60	...	...	2	7
77	Tough - - -	760	3	17	20	12	...	...	2	...
78	Towie - - - -	798	4	4	8	2	1	...	1	...
79	Tullynessle - - -	970	9	19	28	20	...	...	1	...
80	Turriff - - -	4,348	24	72	96	38	1	6	6	7
81	Tyrie - - -	3,446	18	83	101	43	1	...	13	13
82	Udny - - - -	1,663	14	23	37	24	1	2	10	...
	Total -	245,523	1,737	4,269	6,006	3,660	112	98	1,055	738
	ARGYLL.									
1	Ardchattan and Muckairn	1,792	24	83	107	27	2	...	4	12
2	Ardnamurchan - -	4,259	78	162	240	64	...	...	24	11
3	Campbeltown - -	8,580	59	153	212	114	10	5	38	30
4	Coll - - - -	723	12	29	41	14	...	...	4	8
5	Colonsay and Oronsay -	456	6	12	18	5	...	...	...	...
6	Craignish - - -	481	7	14	21	8	2	...	...	...
7	Dunoon and Kilmun -	6,871	27	73	100	58	...	...	8	8
8	Gigha - - - -	390	10	11	21	5	...	...	...	...
9	Glassary - - -	4,393	40	97	137	68	4	...	22	5
10	Glenorchy and Inishail	1,054	22	48	70	40	...	...	21	16
11	Inveraray - - -	1,794	20	45	65	45	...	...	7	12
12	Inverchaolain - -	443	4	2	6	8	...	...	1	1
13	Jura - - - -	952	16	35	51	12	1	...	1	1
14	Kilarrow - - -	3,012	38	67	105	26	...	...	14	6
15	Kilbrandon - - -	1,930	20	42	62	22	...	...	10	...
16	Kilcalmonell and Kilberry	2,237	15	43	58	14	3	1	7	5

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	...	...	3	48
...	...	...	...	...	...	...	1	49
...	...	1	...	...	...	...	1	50
...	...	1	...	...	...	...	1	51
6	...	8	...	...	...	...	10	52
...	...	...	...	...	...	...	6	53
1	1	...	...	...	...	...	2	54
...	...	1	...	...	...	...	6	55
7	2	74	4	11	13	14	95	56
...	...	8	...	...	1	...	4	57
1	...	5	...	...	...	...	4	58
...	...	2	...	...	...	...	...	59
...	...	2	...	...	1	2	7	60
...	...	...	...	...	...	...	4	61
3	...	13	...	...	...	...	11	62
...	...	2	...	...	...	...	5	63
...	...	...	...	...	...	...	2	64
10	...	11	...	...	...	...	31	65
...	...	..	...	...	...	...	5	66
...	...	...	...	...	...	...	2	67
...	...	5	...	...	...	...	11	68
...	...	1	...	...	...	...	3	69
...	...	...	...	...	...	...	3	70
...	...	4	...	...	...	...	5	71
...	...	3	...	...	...	...	4	72
2	...	...	...	...	1	...	5	73
1	...	4	...	...	...	...	6	74
...	...	...	...	...	...	...	1	75
...	..	9	...	...	...	...	8	76
...	...	...	...	...	...	...	...	77
...	...	...	...	...	...	...	2	78
...	...	7	...	...	...	...	2	79
...	...	6	...	...	...	...	14	80
...	...	4	...	...	...	...	8	81
2	...	...	...	...	...	...	6	82
102	21	452	15	12	28	24	637	
...	...	1	...	...	...	...	11	1
7	...	8	...	...	...	...	19	2
2	...	15	2	4	28	6	23	3
...	...	2	...	...	...	...	...	4
...	...	...	...	...	...	...	2	5
...	...	...	...	...	...	...	3	6
7	...	11	...	...	5	...	12	7
...	...	1	...	...	1	...	1	8
1	...	3	...	...	...	...	19	9
5	...	...	3	...	8	7	2	10
...	...	2	...	...	...	...	7	11
...	...	...	...	...	...	...	1	12
3	...	2	...	...	...	...	4	13
...	...	9	...	...	...	...	16	14
3	...	1	...	...	...	...	22	15
8	...	2	...	...	...	...	14	16

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
17	Kilchoman - - -	2,861	24	56	80	31	...	...	9	8
18	Kilchrennan and Dalavich	484	12	26	38	14	1	...	4	3
19	Kildalton - - -	2,283	15	55	70	17	...	...	4	1
20	Kilfinan - - -	2,228	20	40	60	37	1	...	3	8
21	Kilfinichen - - -	2,448	48	97	145	55	3	5	...	...
22	Killean and Kilchenzie -	1,614	26	45	71	43	...	...	7	4
23	Kilmartin - - -	869	9	14	23	2	2	3	...	...
24	Kilmodan - - -	358	3	4	7	2	...	...	6	2
25	Kilmore and Kilbride -	3,402	38	40	78	26	...	...	...	...
26	Kilninian and Kilmore -	2,739	38	92	130	27	...	...	23	8
27	Kilninver and Kilmelfort	759	14	25	39	9	...	...	6	4
28	Knapdale, North - -	1,059	27	43	70	12	1	...	1	...
29	Knapdale, South - -	2,695	21	38	59	28	...	...	9	15
30	Lismore and Appin -	3,535	41	104	145	31	1	...	15	3
31	Lochgoilhead - -	766	6	18	24	8	1	...	...	...
32	Morven - - -	973	13	45	58	21	...	...	9	3
33	Saddell and Skipness -	1,153	10	30	40	25	...	...	...	...
34	Southend - - -	1,044	7	26	33	13	1	...	4	4
35	Strachur - - -	527	2	10	12	10	...	...	4	...
36	Stralachlan - - -	340	3	5	8	7	...	...	...	...
37	Torosay - - -	1,254	21	49	70	17	...	...	5	...
38	Tyree - - - -	2,837	20	52	72	3	...	...	17	1
	Total - -	75,595	817	1,829	2,646	968	33	14	287	179
	AYR.									
1	Ardrossan - - -	7,221	51	126	177	154	9	7	44	19
2	Auchinleck - - -	6,174	32	63	95	143	6	6	28	77
3	Ayr - - - -	9,589	45	146	191	105	...	...	77	34
4	Ballantrae - - -	1,277	7	39	46	28	...	...	6	3
5	Barr - - - -	672	8	17	25	25	...	...	3	3
6	Beith - - - -	6,233	42	77	119	85	3	6	43	38
7	Colmonell - - -	2,293	17	23	40	20	1	...	19	7
8	Coylton - - -	1,440	13	32	45	9	...	...	5	4
9	Craigie - - -	618	4	12	16	10	...	...	...	...
10	Cumnock, New - -	3,434	21	36	57	41	7	15	8	15
11	Cumnock, Old - -	4,041	20	57	77	54	5	15	21	35
12	Dailly - - -	1,932	19	48	67	41	...	...	4	8
13	Dalmellington - -	6,165	19	48	67	59	3	2	18	21
14	Dalry - - -	10,885	65	168	233	242	23	50	31	27
15	Dalrymple - - -	1,412	9	18	27	22	4	5	...	...
16	Dreghorn - - -	3,241	19	36	55	80	17	22	18	16
17	Dundonald - -	6,964	78	150	228	120	29	42	65	36
18	Dunlop - - -	1,160	7	14	21	18	...	...	16	14
19	Fenwick - - -	1,318	4	21	25	28	1	5	1	...
20	Galston - - -	6,331	42	87	129	85	6	7	36	56
21	Girvan - - -	5,685	72	135	207	151	5	1	96	100
22	Irvine - - -	5,875	61	120	181	164	19	17	76	121
23	Kilbirnie - - -	4,953	25	51	76	88	1	3	33	64
24	Kilbride, West - -	1,891	15	40	55	23	2	...	24	17
25	Kilmarnock - -	24,072	161	367	528	313	66	32	55	22
26	Kilmaurs - - -	3,449	30	74	104	64	20	36	18	22
27	Kilwinning - -	7,375	56	110	166	146	24	33	54	93
28	Kirkmichael - -	2,254	18	32	50	27	...	...	7	3
29	Kirkoswald - -	1,846	10	19	29	21	...	...	1	1

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	7	...	...	...	...	6	17
...	...	...	1	...	...	...	8	18
...	...	6	...	...	...	...	4	19
...	...	7	1	...	...	...	6	20
10	...	5	...	...	...	...	15	21
...	...	6	...	...	1	...	5	22
...	...	...	...	...	...	...	4	23
...	...	...	...	...	...	...	4	24
...	...	5	...	...	...	...	10	25
1	...	3	...	...	...	...	14	26
...	...	...	...	...	...	...	9	27
...	...	3	...	...	...	...	13	28
...	...	6	...	...	...	...	10	29
2	...	3	...	...	...	...	22	30
...	...	1	...	...	1	...	2	31
3	...	2	...	...	...	...	5	32
...	...	...	...	...	1	...	3	33
...	...	1	...	...	7	3	3	34
2	...	...	...	...	...	...	1	35
...	...	...	...	...	...	...	1	36
1	...	...	...	...	...	...	6	37
4	...	4	...	...	...	...	12	38
59	...	116	7	4	52	16	319	
...	...	11	1	...	30	24	16	1
9	...	2	4	...	37	85	6	2
36	...	20	6	9	62	8	27	3
...	...	...	...	...	...	...	5	4
...	...	...	...	...	1	1	1	5
15	...	8	2	6	31	27	20	6
...	...	5	...	...	11	5	5	7
3	...	2	...	...	14	6	3	8
...	...	4	...	...	...	...	4	9
...	...	4	2	1	4	3	4	10
1	...	2	2	1	11	14	8	11
...	...	9	...	...	4	1	8	12
3	...	5	1	...	16	13	12	13
6	...	33	7	6	181	270	13	14
...	...	4	...	...	4	6	1	15
5	...	3	1	2	6	2	1	16
2	...	32	5	7	64	49	30	17
...	...	5	1	2	5	4	1	18
...	...	2	...	...	...	...	...	19
7	...	13	2	...	9	6	11	20
5	...	4	5	3	34	25	15	21
6	1	24	...	...	41	30	20	22
4	...	6	1	1	53	51	7	23
...	...	2	...	...	21	11	3	24
27	...	40	3	...	195	100	44	25
8	...	11	1	...	11	5	4	26
2	...	23	1	...	49	64	15	27
...	...	7	...	...	9	3	10	28
...	...	7	...	...	3	2	4	29

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
30	Largs	4,087	30	62	92	31	...	...	36	6
31	Loudoun	5,525	46	72	118	62	1	...	32	32
32	Mauchline	2,435	11	38	49	39	...	...	61	4
33	Maybole	5,900	66	114	180	107	5	7	36	33
34	Monkton	1,744	20	36	56	39	4	10	5	3
35	Muirkirk	3,253	29	67	96	54	22	27	16	15
36	Newton-upon-Ayr	4,877	29	110	139	85	2	5	68	69
37	Ochiltree	1,656	9	19	28	19	3	6	9	6
38	Riccarton	5,845	25	75	100	106	10	8	14	20
39	St Quivox	6,069	79	181	260	195	3	4	94	132
40	Sorn	4,032	25	69	94	78	18	36	12	8
41	Stair	734	6	8	14	12	1	...	1	9
42	Stevenston	5,019	46	109	155	142	13	14	61	59
43	Stewarton	4,478	35	78	113	64	...	...	51	29
44	Straiton	1,443	13	28	41	37	2	1	25	27
45	Symington	792	1	19	20	18	...	...	8	8
46	Tarbolton	3,219	27	45	72	47	2	4	25	22
	Total	200,908	1,467	3,296	4,763	3,491	337	426	1,361	1,338
	BANFF.									
1	Aberlour	1,776	20	27	47	29	...	...	3	8
2	Alvah	1,436	12	34	46	37	...	...	1	3
3	Banff	5,015	38	114	152	64	6	2	9	7
4	Boharm	1,337	14	33	47	31	1	...	4	2
5	Botriphnie	785	4	8	12	10	3	3	...	...
6	Boyndie	1,854	14	41	55	24	...	...	7	2
7	Cabrach	775	6	18	24	13	...	...	3	4
8	Cullen	2,215	14	26	40	11	1	...	2	1
9	Deskford	972	10	17	27	15	...	...	2	...
10	Fordyce and Portsoy	4,153	33	115	148	80	2	...	24	17
11	Forglen	845	3	16	19	10	...	...	1	...
12	Gamrie and Macduff	6,561	54	156	210	113	4	1	15	14
13	Grange	1,876	10	50	60	34	...	...	...	...
14	Inveravon	2,608	25	71	96	61	...	...	5	4
15	Inverkeithny	1,000	8	18	26	10	...	...	4	3
16	Keith	5,891	37	132	169	113	19	23	28	13
17	Kirkmichael	1,276	16	39	55	16	...	...	12	9
18	Marnoch	3,294	33	95	128	73	4	4	9	8
19	Mortlach	3,059	26	57	83	46	1	1	5	10
20	Ordiquhill	761	5	17	22	11	...	...	...	...
21	Rathven	10,199	70	155	225	152	2	2	14	34
22	Rothiemay	1,370	11	40	51	42	2	...	6	4
23	St Fergus	1,633	12	35	47	24	1	3	6	5
	Total	60,691	475	1,314	1,789	1,019	46	39	160	148
	BERWICK.									
1	Abbey St Bathans	195	1	3	4	1	...	...	1	...
2	Ayton	1,983	9	41	50	20	...	...	13	4
3	Bunkle and Preston	764	2	12	14	8	...	...	2	...
4	Channelkirk	705	5	12	17	2	...	...	4	9
5	Chirnside	1,413	12	31	43	19	5	5	25	17

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
4	...	5	1	1	38	13	7	30
19	...	7	2	1	10	7	15	31
2	...	5	...	...	...	...	6	32
7	...	13	2	1	60	36	11	33
...	...	3	1	...	12	9	4	34
10	...	10	1	...	8	8	4	35
11	...	14	...	...	16	19	9	36
...	...	1	2	...	5	8	4	37
...	...	8	1	1	20	18	7	38
10	1	30	2	...	86	71	22	39
2	...	6	1	1	11	24	10	40
2	...	...	...	...	1	...	...	41
2	...	15	3	5	46	54	11	42
...	...	12	1	1	16	5	8	43
8	...	5	7	7	17	13	9	44
...	...	...	...	...	1	...	1	45
2	...	6	...	...	12	...	6	46
218	2	428	69	56	1,265	1,100	432	
1	...	5	...	...	...	...	7	1
...	...	4	...	...	...	...	3	2
3	...	11	...	...	1	...	14	3
1	...	5	...	...	...	...	3	4
...	...	...	...	...	...	...	1	5
...	...	7	...	...	1	3	3	6
...	...	3	...	...	...	...	2	7
...	...	6	...	...	...	...	5	8
...	...	...	...	...	1	...	4	9
6	...	2	1	...	...	...	15	10
...	...	3	...	...	...	...	2	11
5	...	16	...	...	1	...	10	12
...	...	2	...	...	...	...	5	13
2	...	4	...	...	1	...	8	14
...	...	5	...	...	...	...	4	15
...	...	9	4	1	4	2	10	16
...	...	3	...	...	...	...	6	17
1	1	8	...	...	...	...	12	18
...	...	...	...	...	...	...	8	19
...	...	1	...	...	...	...	2	20
8	...	9	...	...	...	...	24	21
...	...	3	...	...	...	...	5	22
...	...	1	...	...	...	...	4	23
27	1	107	5	1	8	5	157	
...	...	...	...	...	...	...	2	1
1	...	2	...	...	...	...	2	2
...	...	...	...	...	...	...	...	3
...	...	1	...	...	1	...	1	4
5	...	1	9	5	2	...	3	5

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers	Dependants.	All other Casual Poor. Paupers.	Dependants
6	Cockburnspath - -	1,133	8	18	26	20	...	...	34	16
7	Coldingham - -	3,093	24	61	85	46	2	...	27	12
8	Coldstream - -	2,619	28	65	93	32	...	...	80	52
9	Cranshaws - - -	142	...	1	1	2	...	...	1	...
10	Dunse - - -	3,602	50	104	154	70	8	12	22	36
11	Earlstoun - - -	1,977	12	26	38	16	3	3	9	5
12	Eccles - - -	1,780	18	41	59	35	1	5	7	5
13	Edrom - - -	1,513	4	34	38	12	2	3	5	4
14	Eyemouth - - -	2,372	5	23	28	36	...	...	1	...
15	Fogo - - - -	502	7	4	11	3	...	...	2	6
16	Foulden - - -	425	2	4	6	2	...	...	...	...
17	Gordon - - -	876	7	20	27	5	...	...	28	20
18	Greenlaw - - -	1,381	14	30	44	22	...	...	40	28
19	Hume - - -	460	2	7	9	1	...	...	2	...
20	Hutton - - -	1,077	13	20	33	7	...	...	1	...
21	Ladykirk - - -	518	5	14	19	10	1	...	2	6
22	Langton - - -	548	5	7	12	6	...	...	...	...
23	Lauder - - -	2,120	11	47	58	17	16	11	2	1
24	Legerwood - -	525	1	8	9	4	...	...	1	1
25	Longformacus - -	452	2	2	4	1	...	...	...	...
26	Mertoun - - -	734	1	5	6	...	...	...	17	28
27	Mordington - -	402	5	6	11	2	...	...	...	...
28	Nenthorn - - -	434	5	3	8	1	3	1	2	...
29	Polwarth - - -	249	1	5	6	5	...	...	1	4
30	Swinton - - -	996	12	23	35	22	1	...	4	3
31	Westruther - -	784	8	18	26	10	...	...	1	1
32	Whitsome - - -	608	7	15	22	14	...	...	3	2
	Total - -	36,382	465	1,223	1,688	884	42	40	337	260
	BUTE.									
1	Cumbraes - - -	1,613	6		14	6	2	...	...	1
2	Kilbride (Arran) -	2,380	18	59	77	24	10	3	...	...
3	Kilmory - - -	2,879	31	74	105	36	2	...	10	9
4	Kingarth - - -	901	2	15	17	9	...	...	1	...
5	North Bute - - -	1,166	9	18	27	9	...	...	...	...
6	Rothesay - - -	8,027	63	142	205	94	21	24	54	39
	Total - -	16,966	129	316	445	178	35	27	65	48
	CAITHNESS.									
1	Bower - - -	1,700	7	32	39	11	1	...	4	...
2	Canisbay - - -	2,729	13	72	85	39	...	...	6	6
3	Dunnet - - -	1,661	19	50	69	25	1	...	6	5
4	Halkirk - - -	2,664	28	85	113	40	2	...	4	7
5	Latheron - - -	7,400	105	267	372	189	1	...	14	14
6	Olrick - - -	2.028	15	43	58	12	6	8	4	...
7	Reay - - - -	2,331	20	68	88	31	...	...	1	...
8	Thurso - - -	5,754	64	147	211	128	5	4	16	13
9	Watten - - -	1,453	7	27	34	8	...	...	2	...
10	Wick - - -	13,291	152	365	517	310	36	43	15	20
	Total - -	41,011	430	1,156	1,586	793	52	55	72	65

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
32	...	...	3	1	7	4	...	6
9	...	4	4	2	7	4	8	7
24	...	...	22	10	15	11	7	8
...	...	...	...	...	...	...	...	9
37	...	15	6	8	8	7	15	10
1	...	5	...	...	2	2	5	11
...	...	3	9	4	1	5	5	12
2	...	5	2	...	1	4	1	13
...	...	3	1	5	1	1	...	14
1	...	2	1	2	1	4	1	15
...	...	...	...	...	...	...	...	16
...	...	2	4	3	...	...	3	17
1	...	8	5	6	5	3	3	18
...	...	1	...	...	...	...	...	19
...	...	...	8	2	1	3	1	20
...	...	...	...	...	...	...	1	21
...	...	...	...	...	...	...	4	22
2	...	5	2	6	3	3	10	23
...	...	...	...	...	...	...	1	24
...	...	...	...	...	...	...	1	25
...	...	...	5	6	5	11	...	26
...	...	...	...	...	...	...	1	27
...	...	4	...	...	...	...	...	28
...	...	1	...	...	...	...	...	29
...	...	4	2	...	...	...	3	30
...	...	2	...	...	1	2	...	31
...	...	4	1	...	...	...	5	32
115	...	72	84	60	61	64	83	
...	...	2	...	...	...	...	4	1
...	...	...	...	...	...	...	13	2
1	...	5	...	...	2	6	16	3
1	1	...	...	...	...	...	3	4
...	...	3	...	...	...	...	6	5
4	...	24	4	...	36	22	22	6
6	1	34	4	...	38	28	64	
...	...	1	...	...	...	...	...	1
1	1	...	...	...	...	...	7	2
...	...	...	...	...	1	...	4	3
1	...	1	...	...	...	...	7	4
7	...	26	...	...	...	...	37	5
4	...	1	...	...	...	...	6	6
2	...	1	...	...	...	...	9	7
2	...	20	...	...	...	...	10	8
...	...	...	...	...	...	...	5	9
7	...	37	1	...	...	...	37	10
24	1	87	1	...	1	...	122	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
	CLACKMANNAN.									
1	Alloa - - -	9,940	83	100	183	62	10	5	36	11
2	Clackmannan - -	4,653	34	87	121	58	5	...	10	5
3	Dollar - - -	2,524	8	27	35	11	...	...	20	14
4	Logie - - -	4,553	13	39	52	27	1	...	15	13
5	Tillicoultry - - -	5,118	21	45	66	36	2	...	4	5
	Total - -	26,788	159	298	457	194	18	5	85	48
	DUMBARTON.									
1	Arrochar - - -	525	1	16	17	4	...	...	6	...
2	Bonhill - - -	9,408	53	101	154	49	48	42	2	1
3	Cardross - - -	7,080	47	129	176	151	3	...	29	14
4	Cumbernauld - -	3,602	41	80	121	78	25	31	39	37
5	Dumbarton - -	8,933	73	116	189	144	32	7	46	54
6	Kilmaronock - -	978	5	11	16	6	...	...	16	5
7	Kilpatrick, New - -	6,038	47	99	146	145	7	11	95	86
8	Kilpatrick, Old - -	5,346	38	107	145	66	6	9	35	39
9	Kirkintilloch - -	8,257	84	121	205	175	85	74	178	147
10	Luss - - - -	730	10	14	24	8	2	...	25	12
11	Roseneath - - -	1,780	9	12	21	7	...	...	7	1
12	Row - - - -	8,439	54	93	147	82	1	5	71	40
	Total - -	61,116	462	899	1,361	915	209	179	549	436
	DUMFRIES.									
1	Annan - - -	5,240	48	120	168	73	6	1	36	35
2	Applegarth - -	902	3	9	12	2	...	...	5	14
3	Caerlaverock - -	1,151	16	30	46	14	1	...	7	1
4	Canonbie - - -	3,055	22	52	74	42	1	...	8	9
5	Closeburn - - -	1,612	14	26	40	14	6	7	6	6
6	Cummertrees - -	1,116	9	24	33	24	1	...	2	1
7	Dalton - - -	577	2	12	14	6	...	...	6	6
8	Dornock - - -	826	9	14	23	15	1	...	10	11
9	Dryfesdale - - -	2,825	15	47	62	38	...	...	111	123
10	Dumfries - - -	14,841	140	302	442	277	30	25	166	158
11	Dunscore - - -	1,504	10	24	34	12	...	...	6	9
12	Durrisdeer - - -	1,189	10	30	40	8	...	...	1	...
13	Eskdalemuir - -	551	4	12	16	2	...	...	5	...
14	Ewes - - -	338	1	2	3	3	...	...	50	66
15	Glencairn - - -	1,749	12	49	61	15	...	...	3	1
16	Graitny - - -	1,395	5	4	9	7	...	...	11	4
17	Half-Morton - -	611	5	4	9	2	...	...	1	1
18	Hoddam - - -	1,598	14	40	54	49	6	7	43	47
19	Holywood - - -	1,069	8	20	28	32	1	...	1	...
20	Hutton - - -	842	3	17	20	24	2	...	6	7
21	Johnstone - - -	1,089	5	15	20	10	...	...	3	1
22	Keir - - - -	828	7	14	21	9	...	...	7	9
23	Kirkconnell - -	952	3	20	23	8	2	...	19	13
24	Kirkmahoe - -	1,332	11	25	36	30	1	...	1	...
25	Kirkmichael - -	903	5	17	22	9	3	5	2	1
26	Kirkpatrick-Fleming -	1,529	15	28	43	20	2	...	11	14

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphans and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	1	1	...	19	16	26	1
1	...	20	3	...	4	2	13	2
...	...	...	...	...	2	1	6	3
3	...	8	...	...	...	...	7	4
4	...	4	...	...	...	...	8	5
8	...	33	4	...	25	19	60	
...	...	...	...	...	...	...	2	1
8	...	19	3	...	34	22	29	2
7	3	16	1	...	57	56	13	3
13	...	14	20	29	28	21	9	4
12	1	26	3	...	109	124	11	5
...	...	...	...	...	...	...	...	6
1	...	10	8	15	81	67	9	7
19	...	20	2	...	65	52	20	8
46	...	41	5	1	185	90	17	9
...	...	...	...	...	...	...	3	10
...	...	1	...	...	2	3	7	11
23	...	11	1	...	40	34	19	12
129	4	158	43	45	601	469	139	
5	...	10	3	6	10	7	22	1
...	...	1	...	...	2	4	2	2
...	...	7	1	...	1	...	1	3
...	...	17	...	...	1	4	4	4
...	...	...	1	3	1	...	4	5
1	...	1	...	...	...	...	3	6
2	...	...	...	...	1	...	1	7
...	...	3	...	...	...	...	4	8
...	...	5	25	26	22	32	5	9
3	...	54	15	17	90	64	39	10
...	...	1	...	...	2	...	5	11
...	...	3	...	...	...	...	3	12
...	...	...	...	...	...	...	1	13
4	...	...	10	14	10	8	...	14
1	...	3	...	...	...	...	5	15
...	...	...	...	...	1	...	2	16
...	...	1	...	...	1	1	1	17
33	...	3	14	15	7	7	5	18
...	...	...	...	...	...	...	1	19
2	...	...	...	...	7	7	1	20
...	...	2	...	...	...	...	2	21
1	...	...	1	...	1	3	2	22
...	...	1	4	4	4	1	1	23
3	...	3	...	...	...	...	3	24
...	...	...	...	...	...	...	2	25
...	...	7	1	...	4	8	3	26

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
27	Kirkpatrick-Juxta -	1,091	1	12	13	17	...	...	12	13
28	Langholm - - -	3,735	13	26	39	28	2	...	54	53
29	Lochmaben - - -	3,085	25	66	91	36	2	4	41	30
30	Middlebie - - -	2,000	12	36	48	28	...	...	9	14
31	Moffat - - -	2,543	16	28	44	27	...	...	29	15
32	Morton - - -	2,099	14	41	55	36	...	...	19	6
33	Mousewald - - -	647	4	17	21	13	1	...	1	...
34	Penpont - - -	1,323	2	17	19	8	...	...	9	13
35	Ruthwell - - -	972	5	20	25	18	...	...	15	9
36	St Mungo - - -	658	5	11	16	2	...	...	2	3
37	Sanquhar - - -	3,038	25	59	84	31	...	...	24	14
38	Tinwald - - -	993	9	13	22	19	1	...	5	4
39	Torthorwald - -	1,098	8	25	33	13	4	1	2	...
40	Tundergarth - -	510	5	14	19	14	...	...	2	3
41	Tynron - - -	381	2	7	9	11	...	...	18	...
42	Wamphray - - -	505	...	7	7	11	...	...	2	...
43	Westerkirk - - -	540	4	9	13	...	...	...	18	12
	Total - -	74,842	546	1,365	1,911	1,057	73	53	789	726
	EDINBURGH.									
1	Borthwick - - -	1,720	14	29	43	49	...	...	31	27
2	Calder, Mid - -	1,634	6	27	33	28	2	6	19	14
3	Calder, West - -	7,865	28	63	91	92	57	86	244	46
4	Carrington - - -	712	2	10	12	12	...	...	2	3
5	Cockpen - - -	3,346	23	41	64	42	1	5	...	...
6	Colinton - - -	3,644	17	45	62	43	8	3	17	9
7	Corstorphine - -	1,788	10	45	55	26	12	6	23	13
8	Cramond - - -	3,061	18	59	77	33	...	...	3	2
9	Cranston - - -	1,036	4	12	16	13	...	...	1	2
10	Crichton - - -	1,223	7	17	24	23	...	...	3	5
11	Currie - - -	2,360	17	34	51	22	12	6	3	...
12	Dalkeith - - -	7,667	54	142	196	122	33	31	192	116
13	Duddingston - -	6,369	43	79	122	56	7	8	71	34
14	Edinburgh - - -	62,171	845	1,149	1,994	1,264	322	126	3,181	1,387
15	Fala - - -	364	...	7	7	5	1	...	...	...
16	Glencross - - -	1,153	3	9	12	12	...	...	4	...
17	Heriot - - -	414	...	3	3	11	1	...	2	...
18	Inveresk - - -	10,071	74	129	203	135	12	17	103	70
19	Kirknewton - - -	2,198	20	29	49	28	4	1	13	1
20	Lasswade - - -	7,098	38	87	125	88	4	8	19	11
21	Leith, North - -	14,828	70	155	225	176	20	36	11	6
22	Leith, South - -	30,079	331	594	925	665	41	27	247	230
23	Liberton - - -	3,791	42	86	128	74	4	8	29	17
24	Newbattle - - -	2,902	13	47	60	87	2	...	16	31
25	Newton - - -	1,181	7	28	35	36	5	8	18	10
26	Penicuik - - -	3,765	11	60	71	57	4	4	9	12
27	Ratho - - -	1,744	14	21	35	19	...	...	12	16
28	St Cuthbert's and Canongate Combination—	140,446	838	1,731	2,569	1,855	252	164	1,664	1,037
29	Stow - - - -	2,306	7	27	34	37	1	2	53	18
30	Temple - - -	1,536	11	21	32	19	2	8	13	5
	Total - -	328,472	2,673	5,315	7,988	5,079	807	560	6,003	3,122

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	...	2	2	4	5	...	27
13	...	3	20	7	11	3	9	28
...	...	7	3	5	16	1	8	29
...	...	...	...	...	3	3	1	30
1	...	2	6	...	6	8	10	31
...	...	4	6	...	5	1	9	32
...	...	...	...	...	...	...	...	33
...	...	...	...	...	...	...	1	34
...	...	2	3	4	5	6	2	35
...	...	2	...	...	...	...	1	36
8	...	9	5	...	6	6	7	37
1	...	4	1	...	1	...	1	38
...	...	1	...	...	...	...	3	39
...	...	2	...	...	...	...	...	40
...	...	...	1	1	4	...	1	41
...	...	2	...	...	1	...	...	42
...	...	...	1	...	7	7	4	43
79	...	160	123	104	234	186	179	
4	...	...	...	...	6	4	4	1
...	...	3	1	...	8	7	4	2
12	...	22	14	5	96	114	11	3
1	...	1	...	...	2	...	...	4
...	...	7	...	...	...	...	12	5
...	...	13	...	...	4	2	7	6
...	...	9	8	3	22	8	5	7
9	...	2	...	...	...	...	6	8
...	...	2	...	...	...	...	3	9
1	...	...	...	...	4	9	4	10
...	...	...	1	...	10	13	4	11
10	...	38	17	13	66	40	16	12
...	...	20	3	4	3	1	10	13
80	3	152	79	24	419	396	283	14
...	...	1	...	...	...	...	1	15
2	...	2	...	...	...	...	1	16
...	...	11	...	...	...	...	...	17
19	...	37	7	2	19	22	25	18
...	...	2	...	...	7	2	10	19
...	...	3	2	5	7	8	11	20
8	1	27	7	7	11	16	30	21
101	6	79	26	9	95	103	83	22
...	...	11	2	3	8	2	12	23
3	1	6	...	...	1	4	5	24
1	...	...	...	...	...	...	5	25
3	...	8	...	...	5	5	11	26
2	...	1	...	...	5	1	9	27
37	7	299	71	26	347	159	355	28
11	...	...	8	2	17	5	7	29
...	...	...	1	2	3	2	3	30
304	18	756	247	105	1,165	923	937	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
	ELGIN OR MORAY.									
1	Alves	1,018	8	25	33	28	...	...	2	5
2	Bellie	2,317	11	42	53	23	...	...	6	7
3	Birnie	375	3	7	10	...	...	...	2	...
4	Cromdale	3,817	55	146	201	110	5	7	37	36
5	Dallas	1,060	10	31	41	15	...	...	3	6
6	Drainy	3,293	18	45	63	33	...	...	5	5
7	Duffus	3,716	19	64	83	35	...	...	8	4
8	Dyke and Moy	1,238	15	54	69	30	1	3	4	1
9	Edinkillie	1,286	19	45	64	35	...	...	7	2
10	Elgin	8,604	69	122	191	90	4	1	14	6
11	Forres	4,562	42	116	158	66	21	20	3	1
12	Kinloss	1,112	12	30	42	11	...	...	7	4
13	Knockando	1,909	12	50	62	18	...	...	5	2
14	New Spynie	1,612	14	32	46	29	1	...	...	...
15	Rafford	1,101	11	13	24	6	3	3	7	2
16	Rothes	2,148	19	41	60	30	...	...	10	12
17	St Andrews-Lhanbride	1,346	9	17	26	16	...	...	...	...
18	Speymouth	634	3	18	21	2	4	...	2	...
19	Urquhart	2,368	27	48	75	26	5	3	4	8
	Total	43,516	376	946	1,322	603	44	37	126	101
	FIFE.									
1	Abbotshall	5,785	42	73	115	101	5	5	37	44
2	Abdie	1,164	5	8	13	7	...	...	1	2
3	Aberdour	1,697	5	18	23	29	...	...	17	9
4	Anstruther-Easter	1,169	2	16	18	10	...	...	...	...
5	Anstruther-Wester	562	2	7	9	3	...	...	5	5
6	Arngask	565	4	8	12	7	...	...	1	...
7	Auchterderran	4,017	20	23	43	45	1	...	28	35
8	Auchtermuchty	2,958	24	36	60	28	1	...	8	...
9	Auchtertool	529	4	11	15	8	...	...	1	...
10	Ballingry	982	4	5	9	5	2	...	...	...
11	Balmerino	717	9	13	22	12	...	...	...	...
12	Beath	3,534	17	35	52	39	2	10	4	...
13	Burntisland	3,872	16	44	60	23	...	...	42	30
14	Cameron	1,158	5	13	18	12	...	...	...	...
15	Carnbee	1,088	7	9	16	12	1	2	...	...
16	Carnock	1,764	13	40	53	27	...	...	6	9
17	Ceres	2,381	17	39	56	31	5	...	12	3
18	Collessie	1,703	13	22	35	20	...	...	2	...
19	Crail	1,847	6	22	28	15	...	...	4	1
20	Creich	387	3	4	7	7	...	...	...	...
21	Cults	767	5	16	21	13	...	...	9	13
22	Cupar	7,102	37	100	137	73	...	...	66	89
23	Dairsie	687	3	11	14	6	5	5	3	...
24	Dalgety	1,310	9	17	26	20	...	...	10	8
25	Denino	325	1	4	5	4	...	...	...	...
26	Dunbog	220	2	5	7	9	...	...	...	...
27	Dunfermline	23,313	197	424	621	291	9	6	161	96
28	Dysart	9,682	74	112	186	101	19	21	41	36
29	Elie	775	3	13	16	2	...	...	1	...
30	Falkland	3,069	16	32	48	21	...	...	8	...

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	1	5	4	1
...	...	...	...	...	...	...	5	2
...	...	1	...	...	...	...	...	3
...	...	15	1	...	...	...	7	4
...	...	2	...	...	...	...	1	5
...	...	...	...	...	...	...	7	6
3	...	...	...	...	...	...	7	7
2	...	1	...	...	...	...	3	8
1	...	3	...	...	1	...	7	9
9	3	24	4	...	6	3	31	10
...	...	22	1	...	...	...	15	11
2	...	1	...	...	...	...	1	12
2	1	...	...	...	...	...	2	13
1	...	8	1	2	1	2	5	14
...	...	1	...	...	...	...	2	15
...	...	5	...	...	...	...	4	16
...	...	2	...	...	...	...	2	17
...	2	2	...	...	...	...	4	18
2	...	18	...	...	...	...	12	19
22	4	105	7	2	9	10	119	
21	...	14	7	6	8	9	16	1
...	...	...	...	...	...	...	3	2
...	...	...	2	3	3	3	4	3
2	...	3	...	...	...	...	1	4
...	...	...	...	...	...	...	...	5
...	...	2	...	...	...	...	2	6
1	...	7	...	...	8	15	6	7
...	...	8	...	...	...	...	9	8
...	...	...	...	...	...	...	2	9
...	...	...	...	...	1	4	2	10
...	...	2	...	...	...	...	2	11
4	...	6	1	4	6	10	3	12
9	...	2	...	...	...	...	9	13
...	...	...	...	...	...	...	4	14
1	...	2	...	...	1	...	4	15
2	...	...	...	...	1	1	12	16
5	...	3	...	...	1	...	11	17
1	...	7	...	...	...	...	5	18
...	...	...	...	...	1	...	6	19
...	...	...	...	...	...	...	2	20
1	...	...	...	...	2	...	1	21
23	...	10	2	3	19	37	15	22
...	...	1	...	...	...	...	2	23
...	...	1	...	...	...	...	3	24
...	...	1	...	...	...	...	...	25
...	...	...	...	...	...	...	1	26
12	...	67	3	7	17	13	50	27
23	...	15	1	...	3	4	24	28
...	...	2	...	...	...	...	4	29
...	...	5	...	...	...	...	9	30

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Fem's.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
31	Ferry-Port-on-Craig -	2,674	9	36	45	32	1	2	16	14
32	Flisk - - - -	280	2	3	5	...	...	...	...	...
33	Forgan - - -	2,243	12	13	25	11	...	...	2	...
34	Inverkeithing - -	3,074	23	55	78	79	...	...	9	5
35	Kemback - - -	1,056	3	11	14	17	...	...	1	...
36	Kennoway - - -	1,703	17	32	49	25	...	...	3	3
37	Kettle - - -	2,323	15	32	47	31	4	5	15	10
38	Kilconquhar - -	2,018	18	42	60	18	1	...	7	3
39	Kilmany - - -	651	3	5	8	1	...	...	...	...
40	Kilrenny - - -	3,015	19	39	58	12	...	...	...	...
41	Kinghorn - - -	3,323	19	56	75	58	1	...	10	7
42	Kinglassie - - -	1,082	9	12	21	5	...	...	9	24
43	Kingsbarns - -	922	5	15	20	7	...	...	1	...
44	Kirkcaldy - - -	7,003	36	65	101	54	10	8	95	55
45	Largo - - -	2,318	9	44	53	24	5	2	...	...
46	Leslie - - -	4,294	9	54	63	29	1	...	27	24
47	Leuchars - - -	1,727	13	27	40	33	...	...	2	4
48	Logie - - -	402	2	5	7	3	...	...	...	...
49	Markinch - - -	5,413	41	69	110	61	3	...	29	27
50	Monimail - - -	918	6	15	21	13	...	...	...	...
51	Moonzie - - -	154	1	2	3	4	...	...	...	...
52	Newburgh - - -	2,529	10	47	57	14	11	...	...	5
53	Newburn - - -	362	...	3	3	2	...	...	...	...
54	Pittenweem - - -	1,803	7	27	34	21	2	...	12	17
55	St Andrews - - -	7,851	38	126	164	104	...	...	33	13
56	St Leonards - - -	741	1	9	10	6	...	...	...	...
57	St Monance - - -	1,761	6	29	35	5	...	...	3	...
58	Saline - - -	1,259	6	28	34	22	...	...	1	...
59	Scoonie - - -	3,178	23	42	65	43	...	...	10	14
60	Strathmiglo - - -	2,267	7	24	31	34	...	...	9	7
61	Torryburn - - -	1,051	9	24	33	17	...	...	10	2
62	Wemyss - - -	6,400	40	101	141	74	8	4	...	...
	Total - -	160,924	983	2,272	3,255	1,840	97	70	771	614
	FORFAR.									
1	Aberlemno - - -	1,007	6	16	22	14	...	...	...	...
2	Airlie - - -	778	7	13	20	8	...	...	...	...
3	Arbirlot - - -	919	3	16	19	15	...	...	13	7
4	Arbroath - - -	9,877	74	134	208	95	32	23	54	34
5	Auchterhouse - -	721	4	11	15	6	...	...	1	...
6	Barry - - -	3,008	13	35	48	14	...	...	12	3
7	Brechin - - -	9,514	69	156	225	135	20	14	38	14
8	Caraldstone - - -	209	1	3	4	3	...	...	1	1
9	Carmylie - - -	1,309	11	15	26	27	...	...	3	3
10	Cortachy - - -	554	2	6	8	6	...	...	5	1
11	Craig - - -	2,402	17	42	59	37	...	...	6	9
12	Dun - - - -	565	8	7	15	6	2	...	...	...
13	Dundee - - -	86,527	689	1,146	1,835	1,262	191	198	1,218	1,050
14	Dunnichen - - -	1,536	11	45	56	35	...	...	6	5
15	Edzell - - -	976	8	24	32	13	...	...	5	...
16	Essie and Nevy - -	586	6	14	20	8	...	...	...	...
17	Farnell - - -	580	10	17	27	11	...	...	1	...
18	Fearn - - -	348	1	13	14	7	...	...	...	...
19	Forfar - - -	12,585	75	141	216	135	2	1	52	53

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	4	...	...	1	...	6	31
...	...	2	...	...	...	...	...	32
...	...	5	...	...	...	...	4	33
3	...	...	1	...	...	...	7	34
...	...	1	...	...	...	...	1	35
1	...	3	...	...	...	...	3	36
...	...	5	...	...	2	3	7	37
2	...	7	...	...	...	...	2	38
...	...	...	...	...	...	...	1	39
2	...	1	...	...	...	...	4	40
3	...	10	...	...	1	...	7	41
1	...	2	...	...	1	2	6	42
...	...	...	1	...	...	...	...	43
62	...	17	...	...	15	10	17	44
...	...	2	...	...	...	...	7	45
2	...	...	...	...	5	3	7	46
1	...	4	...	...	1	3	3	47
...	...	...	...	...	...	...	...	48
5	...	1	1	...	3	5	7	49
...	...	1	...	...	...	...	4	50
...	...	...	...	...	...	...	...	51
...	...	...	...	...	...	...	10	52
...	...	...	...	...	...	...	...	53
1	...	12	...	...	1	...	2	54
2	...	5	...	...	...	...	13	55
...	...	...	...	...	...	...	...	56
...	...	...	...	...	...	...	3	57
...	...	...	...	...	6	...	6	58
...	...	...	...	...	...	...	7	59
3	...	...	...	...	...	...	4	60
...	...	2	...	...	...	...	3	61
...	...	1	...	...	...	...	14	62
193	...	243	19	23	107	122	367	
...	...	...	...	...	...	...	8	1
...	...	4	...	...	...	...	4	2
...	...	...	1	...	1	1	3	3
4	...	35	...	...	14	3	32	4
...	...	2	...	...	...	...	1	5
2	...	8	...	...	1	...	7	6
7	...	16	1	...	7	7	21	7
...	...	...	...	...	...	...	1	8
...	...	1	...	...	...	...	1	9
...	...	...	...	...	...	...	2	10
2	...	4	...	...	...	...	8	11
...	...	...	...	...	...	...	3	12
65	...	242	50	31	427	448	288	13
...	...	3	1	...	1	...	6	14
2	...	1	...	...	...	...	4	15
...	...	...	...	...	...	...	2	16
...	...	...	...	...	...	...	1	17
...	...	2	...	...	...	...	2	18
4	...	18	1	...	6	4	34	19

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
20	Glammis - - -	1,813	11	26	37	10	2	...	5	3
21	Glenisla - - -	925	6	11	17	2	...	...	2	...
22	Guthrie - - -	404	4	5	9	5	1	1	1	3
23	Inverarity - - -	888	5	9	14	8	...	...	...	...
24	Inverkeillor - - -	1,521	15	27	42	11	...	...	4	2
25	Kettins - - -	775	3	8	11	7	...	...	...	...
26	Kingoldrum - - -	409	2	...	2	...	...	...	...	...
27	Kinnell - - -	766	5	18	23	22	1	...	5	4
28	Kinnettles - - -	378	2	3	5	...	...	...	...	...
29	Kirkden - - -	1,623	9	36	45	23	...	...	4	...
30	Kirriemuir - - -	6,420	57	144	201	92	15	12	22	12
31	Lethnot - - -	318	3	7	10	8	...	...	...	...
32	Liff and Benvie - -	35,554	133	297	430	178	40	32	124	97
33	Lintrathen - -	756	4	4	8	5	1	...	1	...
34	Lochlee - - -	424	3	14	17	10	...	...	3	3
35	Logie-Pert - - -	1,251	9	34	43	16	7	1	1	...
36	Lunan - - -	248	1	5	6	...	...	...	...	...
37	Lundie - - -	400	3	8	11	15	...	...	...	...
38	Mains & Strathmartin -	2,749	10	19	29	22	...	...	3	8
39	Marytoun - - -	396	3	7	10	21	...	...	...	...
40	Menmuir - - -	761	6	4	10	3	...	...	...	...
41	Monifieth - - -	7,252	27	72	99	45	5	...	18	12
42	Monikie - - -	1,397	1	14	15	8	...	...	2	...
43	Montrose - - -	15,783	134	370	504	274	12	6	77	60
44	Murroes - - -	751	2	4	6	...	...	...	...	...
45	Newtyle - - -	931	9	27	36	8	1	...	3	...
46	Oathlaw - - -	452	4	2	6	2	...	...	...	...
47	Panbride - - -	1,331	8	18	26	5	...	...	1	2
48	Rescobie - - -	748	4	5	9	17	...	...	...	...
49	Ruthven - - -	247	...	6	6	...	...	...	...	...
50	St Vigeans - - -	12,805	82	138	220	125	2	...	91	78
51	Strickathrow - -	503	6	11	17	17	...	...	...	...
52	Tannadice - -	1,286	9	9	18	15	...	...	1	...
53	Tealing - - -	879	2	5	7	8	1	...	...	...
	Total - -	237,145	1,597	3,221	4,818	2,819	335	288	1,783	1,464
	HADDINGTON.									
1	Aberlady - - -	1,022	5	20	25	...	1	1	...	...
2	Athelstaneford - -	844	2	14	16	...	...	...	1	...
3	Bolton - - -	364	...	4	4	...	1	...	...	...
4	Dirleton - - -	1,419	10	22	32	25	...	...	3	2
5	Dunbar - - -	4,982	48	115	163	129	...	...	45	39
6	Garvald - - -	832	4	17	21	13	1	3	...	...
7	Gladsmuir - - -	1,863	18	37	55	24	...	...	1	...
8	Haddington - -	5,735	50	115	165	111	1	5	39	28
9	Humbie - - -	967	4	13	17	11	...	...	1	3
10	Innerwick - - -	892	5	13	18	19	...	...	...	...
11	Morham - - -	204	...	1	1	...	...	...	...	...
12	North Berwick - -	2,373	9	35	44	27	3	4	...	...
13	Oldhamstocks - -	592	5	9	14	7	1	...	2	1
14	Ormiston - - -	911	9	22	31	26	...	...	1	...
15	Pencaitland - - -	1,320	7	27	34	9	...	...	9	5
16	Prestonkirk - - -	1,931	11	47	58	18	2	...	6	4
17	Prestonpans - - -	2,069	10	44	54	27	5	3	2	5

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	...	...	...	1	...	6	20
...	...	6	...	...	...	...	1	21
...	...	2	...	...	...	...	2	22
...	...	...	...	...	...	...	5	23
...	...	3	...	...	...	...	7	24
...	...	...	...	...	...	...	2	25
1	...	...	...	...	...	...	...	26
...	...	2	...	...	1	...	1	27
...	...	...	...	...	...	...	1	28
...	...	2	...	...	1	4	4	29
6	...	20	1	...	1	...	31	30
...	...	1	...	...	...	...	1	31
5	...	75	5	1	107	100	91	32
...	...	...	...	...	...	...	3	33
...	...	2	...	...	...	...	...	34
...	...	7	...	...	...	...	8	35
...	...	...	...	...	...	...	1	36
...	..	...	...	...	...	...	...	37
...	...	3	...	...	...	...	8	38
1	...	...	...	...	...	...	1	39
...	...	...	...	...	...	...	...	40
8	...	...	...	...	...	...	11	41
...	...	...	...	...	...	...	1	42
6	...	16	4	...	17	3	60	43
...	...	1	...	...	...	...	3	44
...	...	12	...	...	1	...	3	45
...	...	...	...	...	...	...	2	46
...	...	...	...	...	...	...	6	47
...	...	...	...	...	...	...	2	48
...	...	...	...	...	...	...	2	49
6	...	25	2	...	4	4	36	50
...	...	1	...	...	...	...	2	51
...	...	...	...	...	...	...	3	52
...	...	2	...	...	...	...	2	53
120	...	516	66	32	590	574	734	
...	...	4	...	...	...	...	1	1
1	...	1	...	...	...	...	2	2
...	...	...	...	...	1	...	1	3
...	...	2	2	1	2	...	5	4
2	...	13	3	6	23	28	14	5
...	...	3	...	...	2	...	...	6
...	...	6	...	...	2	...	5	7
33	...	14	2	...	48	37	15	8
1	...	3	1	...	1	3	3	9
...	...	...	...	...	...	...	2	10
...	...	...	...	...	...	...	...	11
...	...	2	...	...	1	5	5	12
...	...	...	1	...	...	...	2	13
...	...	...	...	...	3	6	...	14
2	...	11	...	...	1	...	2	15
...	...	10	2	1	5	4	10	16
...	...	1	...	...	1	2	7	17

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poor Relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants	Paupers.	Dependants.
18	Salton - - -	647	4	11	15	3	2	...	8	1
19	Spot - - - -	560	4	6	10	5	...	...	1	...
20	Stenton - - -	612	6	17	23	6	...	...	1	...
21	Tranent - - -	4,852	40	110	150	106	2	2	46	65
22	Whitekirk - - -	1,073	13	24	37	27	...	...	10	1
23	Whittingham - -	657	6	8	14	17	2	...	...	...
24	Yester - - -	1,034	2	13	15	7	1	...	1	...
	Total - -	37,755	272	744	1,016	617	22	18	177	154
	INVERNESS.									
1	Abernethy - - -	1,752	27	81	108	26	...	...	21	9
2	Alvie - - -	882	11	33	44	18	...	...	15	13
3	Ardersier - - -	1,284	9	25	34	20	...	...	5	3
4	Barra - - -	1,997	14	56	70	60	...	...	13	22
5	Boleskine and Abertarff	1,578	24	68	92	19	5	1	3	...
6	Bracadale - - -	1 113	17	43	60	8	...	...	24	2
7	Croy - - - -	1,841	16	38	54	33	..	...	13	3
8	Daviot - - -	1,598	18	55	73	20	...	...	2	...
9	Dores - - -	1,401	27	76	103	31	...	...	14	6
10	Duirnish - - -	4,422	23	79	102	27	1	...	5	...
11	Duthil - - -	1,872	22	77	99	26	2	1	11	7
12	Glenelg - - -	1,653	32	54	86	41	...	...	13	14
13	Harris - - -	4,120	19	58	77	45	...	...	7	9
14	Inverness - - -	18,552	208	504	712	295	60	59	44	53
15	Kilmallie - - -	4,066	31	106	137	30	7	7	18	19
16	Kilmonivaig - -	1,967	16	56	72	17	8	7	10	...
17	Kilmorack - -	2,728	34	107	141	35	...	...	31	10
18	Kilmuir (Skye) - -	2,567	28	40	68	6	4	1	2	...
19	Kiltarlity - - -	2,537	36	92	128	32	5	...	5	6
20	Kingussie - - -	2,101	23	82	105	22	1	...	4	7
21	Kirkhill - - -	1,582	14	52	66	12	1	...	9	3
22	Laggan - - -	950	21	36	57	41	...	...	7	1
23	Moy - - - -	1,005	8	16	24	3	...	...	7	5
24	Petty - - -	1,549	14	44	58	20	2	1	19	...
25	Portree - - -	2,928	16	72	88	29	...	...	17	8
26	Sleat - - - -	2,233	18	64	82	45	...	...	...	...
27	Small Isles - - -	522	4	13	17	4	...	...	3	...
28	Snizort - - -	2,326	27	61	88	20	2	...	11	19
29	Strath - - -	2,562	23	75	98	32	...	...	16	...
30	Uist, North - - -	4,107	28	67	95	24	...	...	9	7
31	Uist, South - - -	5,749	36	109	145	48	1	4	11	9
32	Urquhart - - -	2,780	34	115	149	50	...	...	...	...
	Total - -	88,324	878	2,454	3,332	1,139	99	81	369	237
	KINCARDINE.									
1	Arbuthnot - -	924	9	7	16	11	...	...	1	1
2	Banchory-Devenick -	3,052	25	54	79	40	1	4	5	11
3	Banchory-Ternan -	2,875	13	42	55	51	7	3	11	2
4	Benholm - - -	1,569	14	42	56	25	...	...	48	28
5	Bervie - - -	1,843	10	31	41	33	1	...	29	19
6	Dunottar - - -	2,102	12	32	44	22	...	...	42	18

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	2	...	...	...	...	...	18
...	...	1	...	...	...	...	1	19
...	...	...	...	...	...	...	4	20
6	...	18	1	1	33	39	19	21
1	...	...	...	...	...	...	9	22
...	...	5	...	...	...	...	1	23
...	...	...	...	...	1	...	2	24
47	...	96	12	9	124	124	110	
...	1	...	...	...	...	...	3	1
...	...	...	...	...	...	...	3	2
...	...	4	...	...	...	...	3	3
2	...	10	...	...	...	...	3	4
3	...	2	...	...	...	...	8	5
7	1	6	...	...	...	...	...	6
...	...	4	1	1	...	...	8	7
...	...	...	...	...	1	...	4	8
...	1	5	...	...	...	...	4	9
...	...	2	...	...	...	...	12	10
...	...	5	...	...	1	...	11	11
2	...	...	...	...	...	...	5	12
6	...	4	...	...	...	...	4	13
8	...	64	6	6	13	9	84	14
1	1	12	...	...	...	...	20	15
1	...	2	...	...	...	...	4	16
...	...	2	...	...	...	...	4	17
5	...	3	...	...	...	...	8	18
6	...	5	...	...	1	1	10	19
6	...	...	...	...	...	...	4	20
1	...	2	...	...	...	...	8	21
1	...	5	...	...	1	...	5	22
...	...	2	...	...	...	...	2	23
1	...	...	...	...	...	...	2	24
...	...	11	...	...	...	...	9	25
1	...	7	...	...	...	...	5	26
...	...	...	...	...	...	...	1	27
...	...	2	...	...	...	...	14	28
1	...	5	...	...	...	...	5	29
7	...	2	...	...	...	...	12	30
3	...	15	...	...	...	...	10	31
1	...	1	...	...	1	4	14	32
63	4	182	7	7	18	14	289	
...	...	...	...	...	...	...	1	1
...	...	1	1	4	1	1	10	2
...	...	5	...	...	1	...	7	3
2	...	8	...	...	...	...	4	4
...	...	2	2	1	1	...	2	5
...	...	2	...	...	...	...	3	6

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poor Relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers	Dependants.
7	Durris - - -	1,021	8	16	24	21	...	...	11	18
8	Fettercairn - - -	1,539	15	22	37	20	...	...	...	...
9	Fetteresso - - -	5,665	27	105	132	28	25	11	42	12
10	Fordoun - - -	2,113	7	35	42	32	...	...	1	1
11	Garvock - - -	476	1	6	7	8	...	...	...	...
12	Glenbervie - - -	1,073	12	15	27	13	1	1	14	...
13	Kinneff - - -	1,062	7	15	22	9	1	...	...	...
14	Laurencekirk - -	2,174	14	30	44	34	...	...	1	...
15	Maryculter - -	1,110	4	21	25	20	...	...	...	...
16	Marykirk - - -	1,771	28	53	81	48	...	...	6	1
17	Nigg - - - -	2,348	15	53	68	48	3	7	6	8
18	St Cyrus - - -	1,585	18	35	53	34	...	...	2	1
19	Strachan - - -	795	7	29	36	9	...	...	1	...
	Total - -	35,097	246	643	889	506	39	26	220	120
	KINROSS.									
1	Cleish - - -	539	4	3	7	2	...	...	1	...
2	Kinross - - -	2,477	19	30	49	33	...	...	36	18
3	Orwell - - -	2,248	18	27	45	22	...	...	30	10
4	Portmoak - - -	1,193	7	19	26	23	...	...	2	...
	Total - -	6,457	48	79	127	80	...	...	69	28
	KIRKCUDBRIGHT.									
1	Anwoth - - -	827	10	14	24	10	...	...	9	11
2	Balmaclellan - -	1,057	10	22	32	21	2	3	8	6
3	Balmaghie - - -	1,085	5	17	22	10	2	...	3	4
4	Borgue - - -	1,087	4	32	36	17	1	...	...	...
5	Buittle - - -	1,026	10	17	27	23	...	...	2	2
6	Carsphairn - - -	545	5	7	12	...	1	...	34	20
7	Colvend - - -	1,318	8	33	41	16	1	...	2	6
8	Crossmichael - -	1,492	7	27	34	32	5	16	...	...
9	Dalry - - -	1,074	19	35	54	14	...	...	11	9
10	Girthon - - -	1,586	22	46	68	32	1	...	21	20
11	Kells - - -	1,007	7	39	46	23	...	...	5	...
12	Kelton - - -	3,222	18	62	80	69	2	...	17	...
13	Kirkbean - - -	825	6	14	20	8	...	...	2	...
14	Kirkcudbright - -	3,346	18	63	81	23	...	...	26	16
15	Kirkgunzeon - -	661	8	18	26	13	...	...	5	4
16	Kirkmabreck - -	1,568	8	39	47	33	...	...	6	9
17	Kirkpatrick-Durham -	1,374	15	28	43	35	3	1	18	18
18	Kirkpatrick-Irongray -	815	8	13	21	10	...	...	2	7
19	Lochrutton - - -	656	3	12	15	17	...	...	1	...
20	Minnigaff - - -	1,529	15	34	49	28	...	...	5	7
21	New Abbey - - -	931	3	15	18	4	...	...	2	...
22	Parton - - -	737	6	10	16	14	1	...	...	...
23	Rerrick - - -	1,911	19	33	52	23	...	...	5	2
24	Terregles - - -	547	2	9	11	8	...	...	2	3
25	Tongland - - -	908	12	18	30	11	...	...	3	6
26	Troqueer - - -	5,402	38	109	147	75	10	11	20	16
27	Twynholm - - -	717	8	12	20	11	...	...	4	7
28	Urr - - - -	4,606	36	89	125	53	10	12	17	12
	Total - -	41,859	330	867	1,197	635	39	43	230	185

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	3	...	...	...	...	5	7
...	...	7	...	...	...	...	4	8
3	...	11	3	...	4	...	12	9
...	...	2	...	...	...	...	3	10
...	...	...	...	...	...	...	1	11
...	...	8	...	...	...	...	2	12
...	...	1	...	...	...	...	2	13
1	...	2	...	...	...	...	7	14
...	...	2	...	...	...	...	2	15
...	...	2	...	...	...	...	10	16
...	...	6	...	...	...	...	5	17
...	...	2	...	...	...	...	7	18
...	...	4	...	...	...	...	4	19
6	...	68	6	5	7	1	91	
...	...	...	...	...	...	...	1	1
...	...	5	...	...	5	3	12	2
...	...	2	...	...	...	...	12	3
1	...	1	...	...	...	...	6	4
1	...	8	...	...	5	3	31	
1	...	3	1	5	9	5	...	1
...	...	2	...	...	1	...	2	2
8	...	2	...	...	1	...	2	3
...	...	1	...	...	...	...	...	4
...	...	1	...	...	...	...	6	5
...	...	...	3	2	11	4	2	6
...	...	4	2	...	1	1	1	7
...	...	1	...	...	1	...	...	8
3	...	7	...	...	4	2	5	9
2	...	1	1	1	6	4	6	10
...	...	3	1	...	2	...	1	11
6	...	2	...	...	5	...	9	12
...	...	...	...	...	...	...	3	13
...	...	2	...	...	6	2	11	14
...	...	1	...	...	2	6	5	15
...	...	...	...	...	8	2	4	16
3	...	1	3	4	3	6	6	17
1	...	2	...	...	5	3	2	18
...	...	1	...	...	...	...	...	19
...	...	...	...	...	10	1	6	20
...	...	1	...	...	1	...	2	21
...	...	3	...	...	3	1	1	22
1	...	9	...	...	2	2	7	23
...	...	...	...	...	1	1	2	24
...	...	4	...	...	...	...	3	25
6	...	1	5	...	35	7	11	26
...	...	...	...	...	...	...	5	27
10	...	16	3	...	8	3	4	28
41	...	68	19	12	125	50	106	

No of Parish	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers.	Dependants.
	LANARK.									
1	Avondale - - -	5,460	64	122	186	107	11	10	74	74
2	Barony - - -	222,927	1,799	3,862	5,661	3,443	1,262	926	1,921	1,665
3	Biggar - - -	2,013	13	40	53	42	...	...	7	12
4	Blantyre - - -	3,472	13	69	82	41	1	3	12	25
5	Bothwell - - -	19,292	134	272	406	439	11	13	162	291
6	Cadder - - -	6,464	31	82	113	101	11	3	11	3
7	Cambuslang - -	3,740	24	57	81	80	13	15	28	32
8	Cambusnethan - -	20,326	171	321	492	744	155	185	257	355
9	Carluke - - -	7,066	52	86	138	129	3	1	44	71
10	Carmichael - - -	708	7	11	18	15	...	...	5	...
11	Carmunnock - -	702	2	5	7	5	1	...	3	...
12	Carnwath - - -	5,709	18	65	83	84	1	...	14	42
13	Carstairs - - -	1,718	3	9	12	8	...	...	5	4
14	Covington - - -	454	1	4	5	...	...	...	4	...
15	Crawford - - -	1,829	9	42	51	28	2	7	18	6
16	Crawfordjohn - -	853	5	24	29	13	1	...	9	8
17	Culter - - -	593	2	9	11	2	...	...	4	...
18	Dalserf - - -	7,341	55	93	148	183	46	117	44	63
19	Dalziel - - -	9,175	51	77	128	169	55	117	10	4
20	Dolphinton - - -	231	1	2	3	1	...	...	1	...
21	Douglas - - -	2,624	20	43	63	56	...	...	22	29
22	Dunsyre - - -	302	1	4	5	1	...	...	1	...
23	Glasgow - - -	181,741	1,752	3,126	4,878	2,677	910	452	1,212	552
24	Glassford - - -	1,430	19	29	48	33	1	...	6	13
25	Govan Combination -	161,564	962	2,135	3,097	2,270	503	724	689	703
26	Hamilton - - -	16,803	132	309	441	312	62	55	183	106
27	Kilbride, East - -	3,861	18	42	60	60	2	7	11	22
28	Lanark - - -	7,841	96	235	331	193	2	2	244	199
39	Lesmahagow - -	8,709	85	144	229	206	10	3	27	67
30	Libberton - - -	691	4	4	8	2	...	...	17	1
31	Monkland, New - -	22,752	281	460	741	654	25	67	299	327
32	Monkland, Old - -	34,073	221	409	630	809	65	91	307	417
33	Pittenain - - -	366	4	4	8	5	...	...	6	4
34	Rutherglen - - -	10,766	76	160	236	215	10	7	69	79
35	Shotts - - -	8,353	52	129	181	165	101	184	2	...
36	Stonehouse - - -	3,177	25	46	71	60	6	8	14	29
37	Symington - - -	442	8	2	10	2	...	...	2	3
38	Walston - -	332	3	6	9	2	...	...	...	...
39	Wandell and Lamington	425	2	10	12	6	...	...	7	9
40	Wiston and Roberton -	680	2	14	16	9	...	...	2	...
	Total - -	787,005	6,218	12,563	18,781	13,371	3,270	2,997	5,753	5,215
	LINLITHGOW.									
1	Abercorn - - -	933	8	18	26	18	...	...	25	34
2	Bathgate - - -	10,129	78	141	219	176	16	24	79	110
3	Borrowstounness - -	4,986	23	83	106	50	4	8	9	10
4	Carriden - - -	1,799	7	38	45	35	2	4	1	1
5	Dalmeny - - -	1,492	12	36	48	25	1	...	14	10
6	Ecclesmachen - -	329	2	5	7	9	...	...	2	5
7	Kirkliston - - -	2,187	18	48	66	28	1	...	63	9
8	Linlithgow - - -	5,554	45	128	173	37	1	1	201	93
9	Livingstone - - -	1,727	18	27	45	24	1	...	126	31

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under ord r of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
3	...	16	7	1	38	26	18	1
140	30	584	82	28	2,003	1,102	478	2
...	...	5	1	...	...	...	2	3
...	...	4	...	...	13	6	10	4
23	...	37	6	8	76	126	25	5
5	...	6	1	...	24	33	11	6
2	...	14	...	...	7	8	12	7
33	...	59	11	13	219	335	16	8
1	...	27	1	...	30	73	9	9
...	...	1	...	...	...	...	2	10
...	...	...	...	...	...	...	1	11
...	...	8	...	...	3	2	4	12
2	...	3	...	...	2	5	...	13
...	...	...	...	...	...	...	...	14
10	...	...	4	...	14	6	2	15
1	...	4	1	...	2	1	4	16
...	...	...	...	...	...	...	3	17
25	...	2	4	4	26	65	5	18
4	...	19	10	14	53	104	4	19
...	...	...	...	...	...	...	...	20
2	...	5	3	6	3	9	2	21
...	...	1	...	...	...	...	...	22
164	42	466	133	98	1,675	977	608	23
...	...	2	...	...	3	1	4	24
391	30	498	66	100	854	1,233	323	25
27	...	18	11	12	126	82	28	26
1	...	7	...	...	14	7	9	27
...	...	...	12	8	72	38	9	28
1	...	28	2	5	20	25	15	29
...	...	...	4	1	...	...	...	30
31	1	71	16	25	333	404	59	31
62	...	108	13	22	212	279	57	32
...	...	...	..	...	...	...	...	33
12	...	38	1	...	81	98	28	34
8	...	22	2	...	99	156	14	35
5	...	9	...	...	3	10	6	36
...	...	...	...	...	...	...	...	37
...	...	...	...	...	...	...	1	38
...	...	6	1	1	1	3	...	39
...	...	...	...	...	...	...	...	40
953	103	2,068	392	349	6,004	5,213	1,769	
...	...	3	2	4	7	14	2	1
1	...	17	12	5	34	40	12	2
17	...	4	1	...	1	4	8	3
5	...	2	...	...	1	...	6	4
...	...	...	...	...	8	9	4	5
...	...	...	...	...	1	5	1	6
...	...	8	1	...	5	...	10	7
7	...	14	7	3	46	32	11	8
14	...	1	15	5	53	16	5	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
10	Queensferry - - -	945	4	8	12	10	1	4	51	22
11	Torphichen - - -	1,630	5	20	25	26	...	...	9	11
12	Uphall - - -	2,772	14	17	31	18	...	...	92	31
13	Whitburn - - -	6,911	31	49	80	67	...	...	8	21
	Total - -	41,394	265	618	883	523	27	41	680	388
	NAIRN.									
1	Ardclach - - -	1,197	8	30	38	11	2	4	3	8
2	Auldearn - - -	1,279	20	41	61	42	...	...	8	10
3	Cawdor - - -	1,027	12	22	34	13	...	...	3	1
4	Nairn - - -	4,869	37	90	127	56	1	...	31	47
	Total - -	8,372	77	183	260	122	3	4	45	66
	ORKNEY & SHETLAND.									
	ORKNEY.									
1	Birsay and Harray -	2,324	10	10	20	4	1	...	2	...
2	Cross and Burness -	1,639	13	35	48	11	...	...	5	7
3	Eday - - - -	905	8	13	21	8	...	...	10	6
4	Evie and Rendal - -	1,340	10	18	28	6	1	...	1	...
5	Firth - - - -	789	3	13	16	11	...	...	1	...
6	Holm - - -	935	5	17	22	9	...	...	1	...
7	Hoy and Græmsay -	581	2	10	12	5	...	...	...	...
8	Kirkwall - - -	4,261	47	147	194	62	1	1	24	34
9	Lady - - - -	953	7	25	32	5	...	...	1	1
10	Orphir - - -	1,040	8	10	18	3	2	...	...	...
11	Ronaldshay, South -	3,228	20	62	82	29	15	13	1	2
12	Rousay and Egilshay -	1,101	3	15	18	...	...	...	4	1
13	St Andrews and Deerness	1,733	5	31	36	2	...	...	1	...
14	Sandwick - - -	1,153	3	8	11	3	...	...	5	4
15	Shapinshay* - -	949	1	7	8	7	1	1	...	1
16	Stennis - - -	645	1	5	6	...	...	...	...	...
17	Stromness - - -	2,403	20	79	99	37	3	7	12	6
18	Stronsay - - -	1,305	11	44	55	25	...	...	4	4
19	Walls and Flotta - -	1,530	7	27	34	4	...	...	...	...
20	Westray & Papa-Westray	2,460	17	47	64	25	...	...	3	...
	Total - -	31,274	201	623	824	256	24	22	75	66
	SHETLAND.									
21	Bressay - - -	1,854	10	46	56	10	...	...	2	...
22	Delting - - -	1,862	13	54	67	30	...	...	9	4
23	Dunrossness- - -	4,522	20	106	126	26	...	...	10	6
24	Fetlar and North Yell -	1,410	11	45	56	9	1	...	6	4
25	Lerwick - - -	4,180	42	129	171	63	17	10	38	45
26	Nesting - - -	2,679	25	76	101	21	8	...	13	5
27	North Mavine - -	2,602	25	38	63	21	...	...	3	...
28	Sandsting - - -	2,806	14	94	108	27	...	...	9	2
29	Tingwall - - -	2,491	32	91	123	42	3	2	22	8
30	Unst - - - -	2,780	18	87	105	34	5	...	5	...

* Return for 1874–5.

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	...	...	...	2	2	4	10
2	...	1	...	...	...	...	...	11
27	...	7	18	3	33	2	4	12
...	...	17	...	...	10	13	14	13
73	...	74	56	20	201	137	81	
...	...	4	...	...	1	2	3	1
...	...	4	1	...	...	...	5	2
...	...	...	...	...	...	...	4	3
7	...	12	...	...	2	2	9	4
7	...	20	1	...	3	4	21	
...	...	...	...	...	...	...	6	1
...	...	4	...	...	...	...	1	2
...	...	...	...	...	...	...	4	3
1	1	...	...	...	...	...	5	4
...	...	...	...	...	...	...	1	5
...	...	...	...	...	...	...	2	6
...	...	...	...	...	...	...	2	7
1	...	4	...	...	...	...	12	8
...	...	...	...	...	...	...	1	9
...	...	...	...	...	...	...	2	10
2	...	3	...	...	...	...	5	11
1	...	...	...	...	...	...	2	12
...	...	...	...	...	...	...	3	13
...	...	...	...	...	...	...	1	14
...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	2	16
2	...	3	...	...	...	...	7	17
...	...	1	...	...	...	...	3	18
...	...	4	...	...	...	...	2	19
...	...	1	...	...	...	...	2	20
7	1	20	...	...	...	...	63	
1	...	3	...	...	...	...	2	21
1	1	2	...	...	...	...	5	22
4	2	4	...	...	...	...	8	23
...	...	...	...	...	...	...	2	24
10	3	8	...	...	...	...	11	25
5	...	1	...	...	...	...	6	26
2	...	...	...	...	...	...	5	27
8	...	1	...	...	...	...	3	28
7	...	9	...	...	...	...	7	29
2	...	4	...	...	...	...	10	30

No of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
31	Walls	2,579	22	93	115	25	...	...	11	4
32	Yell	1,843	20	52	72	25	...	...	5	5
	Total	31,608	252	911	1,163	333	34	12	133	83
	Orkney and Shetland together	62,882	453	1,534	1,987	589	58	34	208	149
	PEEBLES.									
1	Broughton	729	2	12	14	11	...	...	6	4
2	Drumelzier	221	...	1	1	...	...	...	...	...
3	Eddlestone	700	4	9	13	4	...	...	3	4
4	Innerleithen	2,812	10	24	34	13	...	...	26	25
5	Kirkurd	294	1	5	6	1	...	...	...	...
6	Linton, West	1,387	13	31	44	30	3	7	3	1
7	Lyne and Megget	174	2	1	3	...	...	...	8	...
8	Manor	271	1	...	1	...	...	...	...	...
9	Newlands	851	3	17	20	11	...	...	3	...
10	Peebles	3,172	16	55	71	31	3	5	28	13
11	Skirling	325	...	4	4	2	...	...	1	3
12	Stobo	459	5	5	10	4	...	...	...	...
13	Traquair	669	5	12	17	11	1	3	...	...
14	Tweedsmuir	190	...	1	1	...	...	...	1	...
	Total	12,254	62	177	239	118	7	15	79	50
	PERTH.									
1	Aberdalgie	342	...	5	5	4	...	...	...	...
2	Aberfoyle	432	5	13	18	14	6	...	...	...
3	Abernethy	1,744	5	17	22	14	5	2	...	...
4	Abernyte	253	2	3	5	2	...	...	1	...
5	Alyth	3,352	16	48	64	20	6	1	26	7
6	Auchterarder	3,795	31	48	79	23	...	...	271	50
7	Auchtergaven	2,141	18	49	67	20	...	...	10	8
8	Balquhidder	743	9	15	24	8	1	...	1	...
9	Bendochy	675	1	6	7	8	...	...	2	...
10	Blackford	1,883	12	23	35	23	...	...	2	5
11	Blair-Athole	1,788	23	47	70	22	1	...	5	...
12	Blairgowrie	5,109	21	62	83	27	...	...	50	...
13	Callander	1,870	10	24	34	20	3	1	9	12
14	Caputh	2,142	11	23	34	14	...	...	9	...
15	Cargill	1,411	11	29	40	8	2	...	3	...
16	Clunie	603	6	9	15	5	...	...	2	...
17	Collace	456	2	6	8	3	...	...	...	...
18	Comrie	1,911	10	52	62	16	4	...	...	...
19	Coupar-Angus	3,055	10	26	36	9	...	...	31	19
20	Crieff	4,598	43	76	119	50	3	1	47	45
21	Culross	1,354	5	13	18	17	...	...	7	7
22	Dowally	461	2	6	8	...	1	5	...	...
23	Dron	343	1	6	7	3	...	...	...	...
24	Dull	2,681	25	52	77	15	2	2	8	1
25	Dunbarney	913	9	10	19	13	...	...	14	17
26	Dunblane	3,247	14	53	67	41	1	...	92	20

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	1	...	...	...	...	5	31
3	...	1	...	...	...	...	5	32
44	6	34	...	...	...	...	69	
51	7	54	...	...	...	...	132	
...	...	...	...	...	...	...	2	1
...	...	...	...	...	...	...	...	2
...	...	1	...	...	...	...	4	3
8	...	4	1	1	10	10	8	4
...	...	...	...	...	...	...	...	5
1	...	6	...	...	2	1	3	6
...	...	...	...	...	7	...	...	7
...	...	...	...	...	...	...	1	8
...	...	2	...	...	...	...	4	9
3	...	3	22	8	7	8	10	10
...	...	...	...	...	...	...	1	11
...	...	5	...	...	...	...	...	12
...	...	5	...	...	...	...	...	13
...	...	...	...	...	...	...	...	14
12	...	26	23	9	26	19	33	
...	...	4	...	...	...	...	...	1
...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	1	3
...	...	...	...	...	...	...	...	4
...	...	4	...	...	2	...	10	5
26	...	9	2	...	34	25	10	6
1	...	4	...	...	2	6	11	7
...	...	5	...	...	...	...	1	8
...	...	1	...	...	...	...	...	9
...	...	3	...	...	...	...	9	10
...	...	...	...	...	...	...	14	11
...	...	15	...	...	13	4	12	12
...	...	2	...	...	3	1	4	13
2	...	3	...	...	...	...	5	14
...	...	6	...	...	...	...	4	15
...	...	...	...	...	...	...	2	16
...	...	...	...	...	...	...	...	17
1	...	6	...	...	...	...	5	18
...	...	3	...	...	...	...	7	19
10	...	18	5	11	6	10	16	20
...	...	3	...	...	4	6	3	21
...	...	...	...	...	...	...	1	22
1	...	...	...	...	...	...	1	23
1	...	2	2	...	...	...	10	24
...	...	...	...	...	...	...	1	25
...	...	2	3	1	2	...	7	26

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll relieved throughout the Year.				Casual or Unregistered Poor relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of undetermined Settlements.		All other Casual Poor.	
			Males	Femls.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
27	Dunkeld - - -	378	5	13	18	3	2	...	5	7
28	Dunkeld, Little - -	2,373	28	46	74	11	1	5	17	8
29	Dunning - - -	1,832	14	31	45	10	7	...	52	...
30	Errol - - -	2,504	18	47	65	27	...	...	14	10
31	Forgandenny - -	632	3	12	15	10	...	...	3	2
32	Forteviot - - -	567	2	3	5	2	...	...	4	...
33	Fortingall - - -	1,766	13	60	73	35	...	...	4	...
34	Fossaway - - -	1,461	10	12	22	6	1	...	...	...
35	Fowlis-Easter - -	291	1	3	4	...	1	...	...	...
36	Fowlis-Wester - -	1,161	11	20	31	8	1	...	...	...
37	Gask - - -	369	1	3	4	...	...	...	10	4
38	Glendevon - - -	105	1	1	2	...	1	2	20	...
39	Inchture - - -	659	2	11	13	6	1	...	5	5
40	Kenmore - - -	1,615	12	43	55	22	...	...	...	...
41	Killin - - -	1,856	6	28	34	8	...	...	...	...
42	Kilmadock - - -	3,170	9	58	67	33	19	1	68	29
43	Kilspindie - - -	679	3	11	14	4	1	...	1	1
44	Kincardine - - -	1,484	16	21	37	15	...	...	13	3
45	Kinclaven - - -	607	5	7	12	4	1	...	9	5
46	Kinfauns - - -	578	3	10	13	10	...	...	...	...
47	Kinloch - - -	260	3	2	5	2	...	...	3	...
48	Kinnaird - - -	299	2	4	6	5	...	...	...	...
49	Kinnoul - - -	3,108	19	50	69	31	1	4	18	7
50	Kirkmichael - - -	965	1	12	13	3	2	2	1	...
51	Lethendy - - -	179	1	5	6	3	...	...	...	...
52	Logierait - - -	2,417	31	44	75	22	...	...	9	3
53	Longforgan - - -	1,753	10	32	42	24	...	...	2	2
54	Madderty - - -	523	5	7	12	8	1	...	1	...
55	Meigle - - -	745	2	4	6	...	4	...	1	...
56	Methven - - -	2,115	18	43	61	42	...	...	50	26
57	Moneydie - - -	244	2	4	6	...	...	...	...	...
58	Monivaird - - -	744	5	6	11	6	...	...	...	...
59	Monzie - - -	803	8	15	23	15	...	...	7	7
60	Moulin - - -	1,793	20	23	43	12	...	...	7	4
61	Muckhart - - -	612	3	12	15	16	4	...	...	...
62	Muthill - - -	2,703	21	55	76	46	5	3	30	65
63	Perth - - -	23,507	225	563	788	379	11	7	239	124
64	Port-of-Monteith - -	1,243	11	17	28	9	...	...	...	...
65	Rattray - - -	2,610	6	21	27	8	23	12	18	8
66	Redgorton - - -	1,461	15	32	47	32	...	...	3	...
67	Rhynd - - -	327	1	13	14	12	...	...	...	...
68	Scone - - -	2,320	25	34	59	20	...	...	4	...
69	St Madoes - - -	290	...	4	4	...	...	...	18	...
70	St Martins - - -	735	8	13	21	17	...	...	...	...
71	Tibbermuir - - -	1,563	3	12	15	9	...	...	3	...
72	Trinity-Gask - -	415	4	10	14	1	2	...	...	...
73	Tulliallan - - -	2,184	21	70	91	44	...	...	71	69
74	Weem - - -	520	4	15	19	9	1	...	...	...
	Total - -	127,827	939	2,283	3,222	1,388	125	48	1,300	580
	RENFREW.									
1	Abbey - - -	30,587	268	576	844	761	43	47	210	306
2	Cathcart - - -	7,231	20	48	68	61	33	40	13	22
3	Eaglesham - - -	1,714	14	34	48	8	3	5	28	24

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	3	...	...	3	5	2	27
...	...	2	1	5	1	...	9	28
...	...	1	...	...	...	...	6	29
2	...	6	...	...	4	3	11	30
...	...	...	...	...	...	...	1	31
...	...	...	...	...	...	...	1	32
1	...	...	...	...	...	...	10	33
...	...	...	...	...	...	...	4	34
...	...	...	...	...	...	...	2	35
...	...	...	...	...	...	...	13	36
...	...	...	...	...	...	...	1	37
...	...	...	...	...	...	...	...	38
...	...	...	...	...	...	...	4	39
3	...	...	...	...	...	...	14	40
...	...	...	...	...	...	...	4	41
4	...	...	...	...	...	...	5	42
1	...	...	...	...	...	...	1	43
3	...	2	...	...	3	...	9	44
...	...	...	...	...	8	5	2	45
...	...	...	...	...	...	...	3	46
...	...	2	...	...	...	...	...	47
...	...	1	...	...	...	...	1	48
...	...	6	...	...	1	1	12	49
1	...	1	...	...	1	...	4	50
...	...	...	...	...	...	...	...	51
1	...	11	...	...	...	...	15	52
1	...	2	...	...	2	...	7	53
...	...	...	...	...	...	...	1	54
...	...	2	...	...	...	...	3	55
3	...	7	2	2	6	5	8	56
...	...	...	...	...	...	...	...	57
...	...	...	...	...	...	...	1	58
...	...	...	...	...	1	2	2	59
...	...	6	...	...	...	...	5	60
...	...	...	...	...	...	...	...	61
...	...	5	...	...	2	7	9	62
96	...	52	13	14	208	118	72	63
...	...	5	1	1	...	...	5	64
...	...	2	1	...	6	5	5	65
...	...	4	...	...	...	...	8	66
...	...	...	...	...	...	...	2	67
...	...	3	...	...	...	...	14	68
...	...	...	...	...	...	...	1	69
1	...	9	...	...	...	...	...	70
...	...	3	...	...	...	...	2	71
...	...	...	...	...	...	...	4	72
...	...	15	...	...	1	...	12	73
...	...	...	...	...	...	...	5	74
159	...	240	30	34	313	203	434	
25	...	71	6	1	270	379	85	1
2	...	9	...	...	14	22	14	2
...	...	5	1	...	19	15	5	3

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year. Paupers. Males.	Femls.	Total.	Dependants.	Casual or Unregistered Poor Relieved throughout the Year. So classed because of Undetermined Settlements. Paupers.	Dependants.	All other Casual Poor. Paupers.	Dependants.
4	Eastwood - - -	13,098	112	196	308	267	22	10	81	103
5	Erskine - - -	1,565	6	12	18	11	3	9	37	22
6	Greenock - - -	59,794	711	1,085	1,796	1,501	203	311	164	107
7	Houston - - -	2,167	35	85	120	70	6	8	68	37
8	Inchinnan - - -	584	5	10	15	7	2	5	15	24
9	Innerkip and Gourock -	4,502	20	43	63	51	2	5	27	23
10	Kilbarchan - - -	6,093	41	84	125	93	4	8	44	48
11	Kilmalcolm - - -	1,716	7	22	29	19	...	...	35	38
12	Lochwinnoch - -	3,816	31	80	111	50	2	2	19	10
13	Mearns - - -	3,543	21	41	62	37	6	4	49	28
14	Neilston - - -	11,136	77	240	317	136	11	17	291	249
15	Paisley - - -	31,909	384	624	1,008	655	274	216	303	232
16	Port-Glasgow - -	9,912	80	189	269	180	19	21	103	80
17	Renfrew - - -	5,938	40	66	106	88	4	6	37	21
	Total -	195,305	1,872	3,435	5,307	3,995	637	714	1,524	1,374
	ROSS AND CROMARTY.									
1	Alness - - -	1,053	21	52	73	31	8	14	2	...
2	Applecross - - -	2,470	23	83	106	8	10	...	...	...
3	Avoch - - -	1,828	21	53	74	48	...	...	7	10
4	Barvas - - -	4,950	14	53	67	23	1	5	18	4
5	Contin - - -	1,550	18	64	82	31	...	...	2	...
6	Cromarty - - -	2,180	37	93	130	47	...	...	15	2
7	Dingwall - - -	2,443	21	85	106	50	...	...	33	14
8	Edderton - - -	860	15	28	43	20	...	...	2	1
9	Fearn - - -	2,135	20	67	87	36	...	...	12	14
10	Fodderty - - -	2,121	25	81	106	39	...	...	9	2
11	Gairloch - - -	5,048	48	115	163	61	1	1	13	3
12	Glenshiel - - -	463	15	19	34	10	...	...	...	...
13	Killearnan - - -	1,272	23	69	92	36	1	...	3	...
14	Kilmuir-Easter - -	1,281	19	36	55	12	5	1	6	1
15	Kiltearn - - -	1,496	19	75	94	21	...	...	6	2
16	Kincardine - - -	1,685	15	74	89	24	3	2	2	1
17	Kintail - - -	753	19	50	69	23	...	...	5	...
18	Knockbain - - -	2,155	39	104	143	44	...	...	11	4
19	Lochalsh - - -	2,319	28	82	110	50	...	...	25	32
20	Lochbroom - - -	4,406	74	174	248	109	2	...	24	25
21	Lochcarron - - -	1,629	11	46	57	8	7	...	...	...
22	Lochs - - - -	5,880	30	77	107	38	...	...	20	19
23	Logie-Easter - -	912	5	28	33	6	1	...	2	1
24	Nigg - - - -	1,201	13	45	58	27	1	1	2	...
25	Resolis - - -	1,527	14	52	66	31	...	...	4	3
26	Rosemarkie - -	1,441	17	47	64	29	...	...	7	...
27	Rosskeen - - -	3,808	48	115	163	83	4	1	12	6
28	Stornoway - - -	9,510	60	188	248	131	...	...	53	52
29	Tain - - - -	3,221	36	103	139	60	3	7	12	11
30	Tarbat - - - -	2,182	28	61	89	31	...	...	7	2
31	Uig - - - -	3,143	15	64	79	26	...	...	11	8
32	Urquhart - - -	2,863	40	135	175	38	1	...	24	12
33	Urray - - - -	2,308	35	102	137	59	1	5	2	...
	Total - -	82,093	866	2,520	3,386	1,290	49	37	351	229

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Childfen.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
15	...	47	4	6	111	93	21	4
1	...	1	1	...	13	17	1	5
147	...	147	32	48	557	904	106	6
1	...	14	1	1	74	39	4	7
...	...	4	...	...	11	9	3	8
4	...	8	...	...	20	7	5	9
...	..	24	...	...	48	44	7	10
1	...	2	1	1	...	...	3	11
8	1	6	...	...	6	5	10	12
1	...	15	4	2	31	32	9	13
21	...	39	6	4	219	113	26	14
20	...	149	12	11	241	209	46	15
31	2	51	...	...	143	133	29	16
21	...	7	3	5	40	29	9	17
298	3	599	71	79	1,817	2,050	383	
...	...	6	...	...	...	...	10	1
...	...	...	...	...	...	...	19	2
...	...	4	2	1	...	...	3	3
1	...	4	...	...	...	...	3	4
...	...	3	...	...	...	...	9	5
...	...	11	...	...	...	...	9	6
...	...	...	...	...	...	...	11	7
...	...	2	1	...	...	...	2	8
2	1	1	...	...	...	...	5	9
1	...	1	...	...	...	...	10	10
11	...	8	...	...	...	...	14	11
...	...	...	...	...	...	...	5	12
5	...	2	...	...	...	...	4	13
...	...	9	...	...	...	...	3	14
1	...	1	...	...	...	...	6	15
...	...	...	...	...	...	...	6	16
...	...	...	...	...	...	...	7	17
...	...	2	...	...	...	...	9	18
5	...	1	...	...	...	...	10	19
7	...	15	...	...	...	...	15	20
...	...	...	...	...	...	...	7	21
4	1	1	...	...	...	...	7	22
...	...	2	...	...	...	...	2	23
...	...	...	...	...	...	...	2	24
...	...	5	...	...	...	...	6	25
...	...	1	1	...	2	...	7	26
...	...	10	...	...	...	...	23	27
7	...	34	...	...	2	...	7	28
...	...	4	...	...	...	...	6	29
...	...	7	...	...	...	...	6	30
2	...	2	...	...	...	...	5	31
...	...	4	...	...	1	...	15	32
2	...	7	...	...	...	...	9	33
48	2	147	4	1	5	...	262	

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poor Relieved throughout the Year.			
			Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers.	Dependants	Paupers.	Dependants.
	ROXBURGH.									
1	Ancrum	1,391	7	17	24	17	...	...	4	11
2	Ashkirk	550	...	4	4	5	...	...	...	...
3	Bedrule	292	...	3	3	...	...	...	...	...
4	Bowden	842	6	13	19	2	2	...	2	3
5	Castleton	2,202	13	22	35	14	4	2	4	5
6	Cavers	1,766	14	25	39	11	...	...	21	14
7	Crailing	657	1	4	5	1	...	...	1	3
8	Eckford	931	5	14	19	1	...	...	16	7
9	Ednam	613	3	10	13	3	1	...	...	...
10	Hawick	8,925	72	109	181	143	5	3	79	63
11	Hopekirk	718	2	5	7	4	...	...	...	...
12	Hownam	238	...	4	4	...	...	...	...	...
13	Jedburgh	5,214	41	82	123	52	...	...	106	75
14	Kelso	5,124	30	97	127	48	2	2	85	55
15	Kirkton	320	...	6	6	2	...	...	...	...
16	Lilliesleaf	788	4	10	14	4	...	...	5	5
17	Linton	570	2	7	9	6	...	...	1	...
18	Mackerston	361	2	6	8	12	2	...	...	...
19	Maxton	481	2	6	8	2	1	...	1	1
20	Melrose	9,432	41	74	115	89	5	...	40	47
21	Minto	431	3	7	10	3	1	...	...	...
22	Morebattle	986	3	8	11	4	...	...	5	...
23	Oxnam	695	3	2	5	...	...	...	1	...
24	Roberton	593	...	9	9	2	...	...	1	...
25	Roxburgh	1,053	4	26	30	17	1	2	...	...
26	St Boswells	973	8	13	21	3	...	...	11	10
27	Swailholm	534	4	4	8	...	...	...	...	...
28	Southdean	753	2	8	10	1	...	...	...	...
29	Sprouston	1,294	11	27	38	19	1	...	2	...
30	Stitchel	388	1	3	4	...	...	...	3	...
31	Wilton	3,936	22	30	52	21	3	1	19	38
32	Yetholm	1,100	10	14	24	11	...	...	14	8
	Total	54,151	316	669	985	497	28	10	421	345
	SELKIRK.									
1	Ettrick	434	4	10	14	16	...	...	...	...
2	Galashiels	6,062	23	55	78	53	15	18	276	107
3	Kirkhope	565	4	2	6	...	...	...	8	3
4	Selkirk	5,633	24	41	65	35	3	6	71	52
5	Yarrow	662	1	8	9	9	...	...	4	11
	Total	13,356	56	116	172	113	18	24	359	173
	STIRLING.									
1	Airth	1,396	13	37	50	39	...	...	16	19
2	Alva	4,296	8	25	33	13	...	...	3	3
3	Baldernock	616	2	7	9	8	1	...	1	1
4	Balfron	1,502	10	32	42	16	1	2	29	34
5	Bothkennar	2,455	9	35	44	25	...	...	7	6
6	Buchanan	591	2	10	12	11	1	...	...	...
7	Campsie	6,739	37	99	136	88	12	6	45	35
8	Denny	4,993	36	76	112	77	8	9	72	32
9	Drymen	1,405	11	10	21	12	...	...	1	2

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
...	...	5	...	...	1	3	4	1
...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	1	3
...	...	2	1	1	2	2	2	4
...	...	1	2	3	...	...	5	5
...	...	6	3	3	2	...	4	6
...	...	1	...	...	1	3	...	7
...	...	...	2	...	2	2	1	8
...	...	...	...	...	...	...	3	9
5	...	21	16	15	19	17	22	10
...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	1	12
81	...	2	40	21	25	10	22	13
82	...	11	20	17	20	20	17	14
...	...	...	...	...	...	...	1	15
...	...	4	1	3	...	...	1	16
...	...	...	...	...	1	...	2	17
...	...	...	...	...	...	...	1	18
...	...	3	...	...	...	...	...	19
1	...	8	2	...	2	2	24	20
...	...	...	...	...	...	...	4	21
1	...	2	1	...	...	...	2	22
...	...	...	...	...	...	...	2	23
...	...	...	...	...	...	...	3	24
2	...	...	...	...	...	...	2	25
1	...	2	2	...	2	2	...	26
...	...	...	...	...	...	...	1	27
1	...	...	...	...	...	...	1	28
...	...	6	...	...	...	...	10	29
...	...	...	...	...	...	...	...	30
3	...	9	2	4	5	5	6	31
1	...	1	3	2	2	2	2	32
178	...	84	95	69	84	68	144	
...	...	3	...	...	...	...	2	1
36	...	10	54	9	49	11	10	2
...	...	...	...	...	2	...	3	3
5	...	14	3	2	12	16	5	4
...	...	1	...	...	...	...	2	5
41	...	28	57	11	63	27	22	
7	...	...	3	3	9	7	4	1
2	...	2	1	...	2	...	9	2
...	...	...	...	...	5	2	...	3
...	...	3	...	...	2	...	4	4
...	...	...	...	...	...	...	3	5
...	...	...	...	...	...	...	2	6
...	...	11	...	...	54	38	23	7
6	..	21	3	6	19	23	13	8
...	...	1	...	...	...	...	1	9

No. of Parish.	County and Parish.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year				Casual or Unregistered Poor Relieved throughout the Year.			
			Paupers			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
			Males.	Femls.	Total.		Paupers	Dependants.	Paupers	Dependants
10	Dunipace - - -	1,733	14	23	37	26	5	...	1	2
11	Falkirk - - -	18,051	119	276	395	252	9	2	63	21
12	Fintry - - -	499	4	21	25	13	...	...	6	5
13	Gargunnock - - -	675	3	16	19	9	1	4	8	8
14	Killearn - - -	1,111	5	13	18	18	...	...	7	8
15	Kilsyth - - -	6,313	76	117	193	147	11	25	115	122
16	Kippen - - -	1,568	13	30	43	12	...	...	2	...
17	Larbert - - -	5,280	19	107	126	52	...	...	25	4
18	Lecropt - - -	535	3	5	8	3	2	...	16	7
19	Muiravonside - -	2,653	15	47	62	61	...	...	13	21
20	Polmont - - -	3,910	35	57	92	67	2	...	24	15
21	St Ninians - - -	10,146	64	127	191	102	5	2	58	56
22	Slamannan - - -	4,164	9	29	38	85	2	...	43	57
23	Stirling - - -	12,014	83	136	219	133	15	18	353	88
24	Strathblane - - -	1,235	6	12	18	1	...	...	3	...
	Total - -	93,880	595	1,348	1,943	1,220	75	68	911	546
	SUTHERLAND.									
1	Assynt - - - -	3,006	26	87	113	59	1	...	12	6
2	Clyne - - - -	1,733	10	43	53	26	...	...	8	7
3	Creich - - - -	2,524	24	75	99	25	...	...	2	5
4	Dornoch - - -	2,764	18	71	89	20	1	1	6	1
5	Duirness - - -	1,049	11	30	41	19	...	...	4	...
6	Eddrachillis - - -	1,530	13	36	49	21	...	...	2	1
7	Farr - - - -	2,019	19	80	99	30	2	3	9	9
8	Golspie - - -	1,804	7	28	35	15	...	...	14	7
9	Kildonan - - -	1,916	13	57	70	17	2	...	...	...
10	Lairg - - -	978	4	24	28	10	...	...	11	...
11	Loth - - - -	583	5	17	22	10	...	...	1	5
12	Rogart - - -	1,341	7	26	33	1	...	...	2	3
13	Tongue - - -	2,051	17	77	94	22	...	...	1	...
	Total - -	23,298	174	651	825	175	6	4	72	44
	WIGTOWN.									
1	Glasserton - - -	1,196	14	21	35	8	...	...	4	2
2	Inch - - - -	3,268	16	63	79	36	7	2	7	1
3	Kirkcolm - - -	1,948	15	56	71	24	...	...	4	...
4	Kirkinner - - -	1,548	8	43	51	9	...	...	4	3
5	Kirkmaiden - - -	2,507	35	81	116	63	...	...	27	24
6	Kirkowan - - -	1,352	11	39	50	20	...	...	...	...
7	Leswalt - - -	2,496	43	60	103	31	17	20	...	...
8	Luce, New - - -	661	11	30	41	21	1	...	25	21
9	Luce, Old - - -	2,449	28	50	78	58	3	...	13	11
10	Mochrum - - -	2,450	25	50	75	57	2	1	10	9
11	Penninghame - -	3,940	34	60	94	21	3	...	6	11
12	Portpatrick - - -	1,492	13	55	68	21	1	...	17	8
13	Sorby - - -	1,667	14	40	54	19	...	...	7	11
14	Stoneykirk - - -	2,993	57	88	145	79	2	2	5	9
15	Stranraer - - -	3,651	28	45	73	36	22	12	26	18
16	Whithorn - - -	2,906	24	79	103	34	...	...	24	15
17	Wigtown - - -	2,306	20	40	60	27	...	...	23	25
	Total - -	38,830	396	900	1,296	564	58	37	202	168

Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of Parish.
	Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
			Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants.		
1	...	...	...	...	8	6	5	10
3	1	41	5	...	37	26	39	11
...	...	3	...	...	2	3	...	12
1	...	1	...	...	...	...	1	13
...	...	2	...	...	...	...	2	14
4	1	8	2	...	35	57	20	15
...	...	3	1	...	3	...	9	16
1	...	6	1	1	...	...	17	17
1	...	...	...	...	...	...	1	18
6	...	2	...	...	12	29	4	19
3	...	6	3	4	9	5	11	20
5	...	19	2	4	17	19	21	21
11	...	4	...	...	8	7	4	22
9	...	30	8	1	56	49	25	23
1	...	...	...	...	5	...	3	24
61	2	163	29	19	283	271	221	
...	...	1	...	...	...	...	4	1
...	...	1	...	...	...	...	5	2
...	...	1	...	...	...	...	8	3
3	...	1	...	...	...	...	7	4
2	...	...	...	...	...	...	3	5
1	...	...	...	...	...	...	...	6
5	...	1	...	...	...	...	6	7
...	...	13	1	3	...	...	3	8
...	...	4	1	...	...	...	6	9
...	...	...	...	...	...	...	3	10
...	...	1	...	...	...	...	5	11
...	...	...	...	...	...	...	2	12
...	...	1	...	...	...	...	7	13
11	...	24	2	3	...	...	59	
1	...	3	...	...	15	2	3	1
...	...	2	...	...	31	3	6	2
...	...	3	...	...	32	7	5	3
1	...	8	1	...	14	4	2	4
7	...	5	...	...	26	12	5	5
...	...	2	...	...	7	...	6	6
...	...	9	...	...	20	24	14	7
1	...	4	...	...	18	3	4	8
...	...	5	...	...	14	12	8	9
1	...	5	2	...	32	23	4	10
2	...	4	1	...	21	1	16	11
...	...	2	...	...	22	2	8	12
...	...	1	1	...	11	6	3	13
6	...	19	...	...	36	24	13	14
1	...	12	...	...	34	19	11	15
...	...	...	...	...	21	5	8	16
2	...	4	2	1	28	20	11	17
22	...	88	7	1	382	167	127	

GENERAL SUMMARY.—Number of

No. of County.	COUNTIES.	No. of Parishes.	Population in 1871.	Number of Poor on Roll Relieved throughout the Year.				Casual or Unregistered Poor Relieved throughout the Year.			
				Paupers.			Dependants.	So classed because of Undetermined Settlements.		All other Casual Poor.	
				Males.	Females.	Total.		Paupers.	Dependants.	Paupers.	Dependants.
1	Aberdeen -	82	245,523	1,737	4,269	6,006	3,660	112	98	1,055	738
2	Argyll - -	38	75,595	817	1,829	2,646	968	33	14	287	179
3	Ayr - -	46	200,908	1,467	3,296	4,763	3,491	337	426	1,361	1,338
4	Banff - -	23	60,691	475	1,314	1,789	1,019	46	39	160	148
5	Berwick -	32	36,382	465	1,223	1,688	884	42	40	337	260
6	Bute - -	6	16,966	129	316	445	178	35	27	65	48
7	Caithness -	10	41,011	430	1,156	1,586	793	52	55	72	65
8	Clackmannan	5	26,788	159	298	457	194	18	5	85	48
9	Dumbarton -	12	61,116	462	899	1,361	915	209	179	549	436
10	Dumfries -	43	74,842	546	1,365	1,911	1,057	73	53	789	726
11	Edinburgh -	30	328,472	2,673	5,315	7,988	5,079	807	560	6,003	3,122
12	Elgin - -	19	43,516	376	946	1,322	603	44	37	126	101
13	Fife - -	62	160,924	983	2,272	3,255	1,840	97	70	771	614
14	Forfar -	53	237,145	1,597	3,221	4,818	2,819	335	288	1,783	1,464
15	Haddington -	24	37,755	272	744	1,016	617	22	18	177	154
16	Inverness -	32	88,324	878	2,454	3,322	1,139	99	81	369	237
17	Kincardine -	19	35,097	246	643	889	506	39	26	220	120
18	Kinross -	4	6,457	48	79	127	80	...	...	69	28
19	Kirkcudbright	28	41,859	330	867	1,197	635	39	43	230	185
20	Lanark -	40	787,005	6,218	12,563	18,781	13,371	3,270	2,997	5,753	5,215
21	Linlithgow -	13	41,394	265	618	883	523	27	41	680	388
22	Nairn - -	4	8,372	77	183	260	122	3	4	45	66
23	Orkney & Shetland	32	62,882	453	1,534	1,987	589	58	34	208	149
24	Peebles -	14	12,254	62	177	239	118	7	15	79	50
25	Perth - -	74	127,827	939	2,283	3,222	1,388	125	48	1,300	580
26	Renfrew -	17	195,305	1,872	3,435	5,307	3,995	637	714	1,524	1,374
27	Ross - -	33	82,093	866	2,520	3,386	1,290	49	37	351	229
28	Roxburgh -	32	54,151	316	669	985	497	28	10	421	345
29	Selkirk -	5	13,356	56	116	172	113	18	24	359	173
30	Stirling -	24	93,880	596	1,347	1,943	1,220	75	68	911	546
31	Sutherland -	13	23,298	174	651	825	175	6	4	72	44
32	Wigtown -	17	38,830	396	900	1,296	564	58	37	202	168
	Total	886	3,360,018	26,380	60,501	86,881	50,552	6,800	6,092	26,413	19,338

Poor Relieved, Year ended 14th May 1876.

Total Casual or Unregistered Poor relieved throughout the Year.		Number of Applicants refused Relief throughout the Year.	Number of Poor already enumerated in the preceding Columns.							No. of County.
			Relieved under order of Sheriff throughout the Year.	Orphan and Deserted Children.	Foreigners Relieved throughout the Year.				Lunatic Paupers Relieved throughout the Year.	
Paupers.	Dependants.				Natives of England.	Their Dependants.	Natives of Ireland.	Their Dependants		
1,167	836	102	21	452	15	12	28	24	637	1
320	193	59	...	116	7	4	52	16	319	2
1,698	1,764	218	2	428	69	56	1,265	1,100	432	3
206	187	27	1	107	5	1	8	5	157	4
379	300	115	...	72	84	60	61	64	83	5
100	75	6	1	34	4	...	38	28	64	6
124	120	24	1	87	1	...	1	...	122	7
103	53	8	...	33	4	...	25	19	60	8
758	615	129	4	158	43	45	601	469	139	9
862	779	79	...	160	123	104	234	186	179	10
6,810	3,682	304	18	756	247	105	1,165	923	937	11
170	138	22	4	105	7	2	9	10	119	12
868	684	193	...	243	19	23	107	122	367	13
2,118	1,752	120	...	516	66	32	590	574	734	14
199	172	47	...	96	12	9	124	124	110	15
468	318	63	4	182	7	7	18	14	289	16
259	146	6	...	68	6	5	7	1	91	17
69	28	1	...	8	...	...	5	3	31	18
269	228	41	...	68	19	12	125	50	106	19
9,023	8,212	953	103	2,068	392	349	6,004	5,213	1,769	20
707	429	73	...	74	56	20	201	137	81	21
48	70	7	...	20	1	...	3	4	21	22
266	183	51	7	54	...	...	...	...	132	23
86	65	12	..	26	23	9	26	19	33	24
1,425	628	159	...	240	30	34	313	203	434	25
2,161	2,088	298	3	599	71	79	1,817	2,050	383	26
400	266	48	2	147	4	1	5	...	262	27
449	355	178	...	84	95	69	84	68	144	28
377	197	41	...	28	57	11	63	27	22	29
986	614	61	2	163	29	19	283	271	221	30
78	48	11	...	24	2	3	...	...	59	31
260	205	22	...	88	7	1	382	167	127	32
33,213	25,430	3,478	173	7,304	1,505	1,072	13,644	11,891	8,664	

SUMMARY of Returns of the

No. of County.	COUNTIES.	Population in 1871.	Number of Persons removed to England, either Voluntarily or by Warrant of Sheriff or Justices.			Number of their Dependants.			Number of Persons removed to Ireland, either Voluntarily or by Warrant of Sheriff or Justices.		
			Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
1	Aberdeen - - -	245,523	...	...	...	...	...	...	...	...	...
2	Argyll - - - -	75,595	...	...	...	...	...	...	...	...	...
3	Ayr - - - -	200,908	5	2	7	...	...	...	5	2	7
4	Banff - - - -	60,691	...	...	...	...	...	...	...	...	...
5	Berwick - - -	36,382	...	...	...	...	...	...	...	...	...
6	Bute - - - -	16,966	...	...	...	...	...	...	...	...	...
7	Caithness - - -	41,011	1	...	1	...	...	...	...	...	...
8	Clackmannan - -	26,788	...	...	...	...	...	...	...	...	...
9	Dumbarton - - -	61,116	...	1	1	...	...	...	1	1	2
10	Dumfries - - -	74,842	1	2	3	...	...	...	1	...	1
11	Edinburgh - - -	328,472	9	5	14	2	...	2	24	5	29
12	Elgin - - - -	43,516	...	...	...	...	...	...	...	...	...
13	Fife - - - -	160,924	...	...	...	...	...	...	...	...	...
14	Forfar - - - -	237,145	...	2	2	...	...	...	2	2	4
15	Haddington - - -	37,755	...	...	...	...	...	...	1	...	1
16	Inverness - - -	88,324	1	1	2	...	...	...	...	...	...
17	Kincardine - - -	35,097	...	...	...	...	...	...	...	...	...
18	Kinross - - - -	6,457	...	...	...	...	...	...	...	...	...
19	Kirkcudbright - -	41,859	...	...	...	...	...	...	...	...	...
20	Lanark - - - -	787,005	5	4	9	2	6	8	26	28	54
21	Linlithgow - - -	41,394	1	...	1	1	1	2	1	2	3
22	Nairn - - - -	8,372	...	...	...	...	...	...	...	...	...
23	Orkney and Shetland -	62,882	...	...	...	...	...	...	...	...	...
24	Peebles - - - -	12,254	...	...	...	...	...	...	...	...	...
25	Perth - - - -	127,827	...	...	...	...	...	...	...	...	...
26	Renfrew - - -	195,305	...	2	2	...	...	...	3	1	4
27	Ross - - - -	82,093	...	...	...	...	...	...	...	...	...
28	Roxburgh - - -	54,151	2	1	3	...	1	1	...	...	...
29	Selkirk - - - -	13,356	...	...	...	...	...	...	...	...	...
30	Stirling - - - -	93,880	1	...	1	...	...	...	1	...	1
31	Sutherland - - -	23,298	...	...	...	...	...	...	...	...	...
32	Wigtown - - -	38,830	...	...	...	...	...	...	...	...	...
	Total - -	3,360,018	26	20	46	5	8	13	65	41	106

NUMBER OF REMOVALS, Year ended 14th May 1876.

Number of their Dependants.			Number of Persons removed to the Parish from another Parish in Scotland, either judicially or otherwise.			Number of their Dependants.			Number of Persons removed to the Parish from England by Warrant.			Number of their Dependants.		
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
...	...	...	9	20	29	13	11	24	2	...	2	...	...	...
...	...	...	...	5	5	2	1	3	...	...	...	...	...	...
1	3	4	9	19	28	21	17	38	...	...	...	...	...	...
...	...	...	2	...	2	...	...	...	...	...	...	...	...	...
...	...	...	...	3	3	2	5	7	...	1	1	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
..	...	...	4	...	4	...	5	5	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	3	3	19	13	32	3	3	6	1	...	1	...	...	...
...	...	...	6	1	7	...	...	...	2	3	5	1	...	1
8	10	18	73	77	150	74	76	150	4	...	4	...	...	...
...	...	...	5	3	8	4	1	5	...	...	...	...	...	...
...	...	...	8	5	13	...	...	...	1	1	2	...	...	...
2	...	2	65	97	162	40	59	99	4	2	6	1	2	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	7	8	15	...	1	1	2	1	3	...	...	...
...	...	...	3	...	3	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28	27	55	173	283	456	176	253	429	7	3	10	...	2	2
...	...	...	...	2	2	1	2	3	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	3	3	2	1	3	...	...	...	...	..	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	10	23	33	6	5	11	1	2	3	...	...	...
4	2	6	28	27	55	15	24	39	3	...	3	...	...	...
...	...	...	...	2	2	...	3	3	...	...	...	...	...	...
...	...	...	5	9	14	3	3	6	...	...	...	...	...	...
...	...	...	1	2	3	...	...	...	...	...	...	...	...	...
...	...	...	3	3	6	1	1	2	...	...	...	...	...	...
...	...	...	...	1	1	...	...	...	...	...	...	...	...	...
...	...	...	2	4	6	1	3	4	...	...	...	...	...	...
43	45	88	432	610	1,042	364	474	838	27	13	40	2	4	6

SUMMARY of Returns of the Number and

No.	COUNTIES.	Population in 1871.	Total Number of Lunatic Poor relieved during the Year ended 14th May 1876.			Number of such who have died, been cured, or ceased to receive relief during the Year.			Number remaining on Roll at 14th May 1876.		
			Males.	Females	Total.	Males.	Females	Total.	Males.	Females	Total.
1	Aberdeen -	245,523	274	363	637	39	58	97	235	305	540
2	Argyll- -	75,595	157	162	319	20	27	47	137	135	272
3	Ayr - -	200,908	183	249	432	29	39	68	154	210	364
4	Banff - -	60,691	59	98	157	8	11	19	51	87	138
5	Berwick -	36,382	42	41	83	4	4	8	38	37	75
6	Bute - -	16,966	24	40	64	3	5	8	21	35	56
7	Caithness -	41,011	54	68	122	3	8	11	51	60	111
8	Clackmannan	26,788	22	38	60	5	6	11	17	32	49
9	Dumbarton -	61,116	73	66	139	21	13	34	52	53	105
10	Dumfries -	74,842	88	91	179	8	21	29	80	70	150
11	Edinburgh -	328,472	405	532	937	91	115	206	314	417	731
12	Elgin - -	43,516	52	67	119	6	8	14	46	59	105
13	Fife - -	160,924	160	207	367	21	28	49	139	179	318
14	Forfar -	237,145	322	412	734	48	77	125	274	335	609
15	Haddington	37,755	45	65	110	12	8	20	33	57	90
16	Inverness -	88,324	133	156	289	16	23	39	117	133	250
17	Kincardine -	35,097	42	49	91	8	11	19	34	38	72
18	Kinross -	6,457	16	15	31	1	...	1	15	15	30
19	Kirkcudbright	41,859	47	59	106	4	13	17	43	46	89
20	Lanark -	787,005	913	856	1,769	301	248	549	612	608	1,220
21	Linlithgow -	41,394	39	42	81	12	9	21	27	33	60
22	Nairn - -	8,372	12	9	21	...	2	2	12	7	19
23	Orkney and Shetland	62,882	54	78	132	4	14	18	50	64	114
24	Peebles -	12,254	9	24	33	2	2	4	7	22	29
25	Perth - -	127,827	187	247	434	24	34	58	163	213	376
26	Renfrew -	195,305	164	219	383	39	54	93	125	165	290
27	Ross - -	82,093	129	133	262	16	13	29	113	120	233
28	Roxburgh -	54,151	72	72	144	10	11	21	62	61	123
29	Selkirk -	13,356	11	11	22	1	3	4	10	8	18
30	Stirling -	93,880	88	133	221	18	20	38	70	113	183
31	Sutherland -	23,298	32	27	59	1	7	8	31	20	51
32	Wigtown -	38,830	68	59	127	13	8	21	55	51	106
	Total -	3,360,018	3,976	4,688	8,664	788	900	1,688	3,188	3,788	6,976

Cost of Lunatic Poor, Year ended 14th May 1876.

Number in Asylums at 14th May 1876.			Number in Licensed Wards of Poorhouses at 14th May 1876.			Number in Private Dwellings at 14th May 1876.			Total Amount expended on account of Lunatic Poor during the Year ended 14th May 1876.	No.
Males.	Females	Total.	Males.	Females	Total.	Males.	Females	Total.		
125	185	310	65	71	136	45	49	94	£12,256 6 2	1
93	80	173	...	1	1	44	54	98	5,327 6 10	2
93	126	219	30	39	69	31	45	76	7,338 6 8½	3
39	57	96	...	2	2	12	28	40	2,769 18 4	4
29	27	56	...	...	..	9	10	19	1,898 12 8½	5
16	21	37	...	...	...	5	14	19	1,107 0 0	6
31	28	59	...	...	...	20	32	52	2,166 1 7	7
13	19	32	4	3	7	...	10	10	1,082 4 7	8
24	25	49	24	18	42	4	10	14	2,231 14 5	9
66	53	119	...	...	...	14	17	31	3,261 10 4½	10
272	303	575	10	49	59	32	65	97	18,548 1 9	11
36	32	68	...	...	...	10	27	37	1,971 2 4½	12
102	128	230	3	...	3	34	51	85	6,795 19 0½	13
184	221	405	67	82	149	23	32	55	13,873 12 9½	14
24	43	67	...	5	5	9	9	18	2,179 16 7½	15
77	76	153	...	...	...	40	57	97	5,585 9 11½	16
18	24	42	7	11	18	9	3	12	1,605 5 4½	17
10	11	21	...	...	...	5	4	9	548 18 6	18
32	33	65	...	...	...	11	13	24	1,878 0 6½	19
362	222	584	219	326	545	31	60	91	28,922 16 8¼	20
15	14	29	8	10	18	4	9	13	1,427 13 1½	21
5	7	12	...	...	...	7	...	7	445 13 11	22
21	27	48	1	2	3	28	35	63	2,037 16 5½	23
6	18	24	...	...	...	1	4	5	706 6 2	24
97	133	230	17	19	36	49	61	110	8,286 17 1½	25
114	146	260	1	1	2	10	18	28	6,913 0 1	26
76	69	145	1	...	1	36	51	87	5,141 10 4	27
48	47	95	..	...	...	14	14	28	3,147 15 0¼	28
10	6	16	...	...	...	...	2	2	491 6 1	29
51	81	132	6	10	16	13	22	35	4,215 10 4	30
21	8	29	1	...	1	9	12	21	1,165 1 9½	31
37	23	60	...	10	10	18	18	36	1,939 12 0½	32
2,147	2,293	4,440	464	659	1,123	577	836	1,413	£157,266 7 10	

SUMMARY.—Number of Children Educated, for Year ended

No.	COUNTIES.	POOR LAW. Number of Pauper Children who received Education during year ended 14th May 1876.			Cost of their Education.			Number of Applications under the 69th Section of the Statute during year ended 14th May 1876.		
		Boys.	Girls.	Total.	£	s.	d.	Boys.	Girls.	Total.
1	Aberdeen	1,086	872	1,958	1,034	11	6	84	67	151
2	Argyll	279	248	527	230	13	5½	39	32	71
3	Ayr	917	812	1,729	925	3	4½	129	132	261
4	Banff	334	265	599	263	13	4½	47	43	90
5	Berwick	160	133	293	188	0	6½	13	11	24
6	Bute	57	40	97	57	1	2½	...	...	...
7	Caithness	200	185	385	158	12	9	36	16	52
8	Clackmannan	61	49	110	54	5	10½	6	5	11
9	Dumbarton	259	252	511	278	0	10	52	40	92
10	Dumfries	321	248	569	267	11	3½	33	34	67
11	Edinburgh	1,265	1,183	2,448	1,653	17	2½	113	105	218
12	Elgin	200	154	354	142	2	0	19	16	35
13	Fife	464	407	871	570	12	0¾	69	49	118
14	Forfar	574	464	1,038	649	8	1	133	80	213
15	Haddington	211	176	387	259	5	0	13	13	26
16	Inverness	330	275	605	230	3	5	28	30	58
17	Kincardine	169	147	316	167	4	3½	11	13	24
18	Kinross	26	22	48	18	1	0½	4	1	5
19	Kirkcudbright	179	179	358	178	4	8	19	26	45
20	Lanark	3,145	2,927	6,072	4,249	10	9½	535	607	1,142
21	Linlithgow	149	136	285	149	6	2	24	25	49
22	Nairn	28	18	46	21	4	8½	5	5	10
23	Orkney and Shetland	113	81	194	80	18	0½	18	9	27
24	Peebles	58	28	86	55	7	3	5	3	8
25	Perth	358	360	718	400	14	9	39	52	91
26	Renfrew	828	732	1,560	899	11	11	196	153	349
27	Ross	329	258	587	285	15	1	57	42	99
28	Roxburgh	151	183	334	190	5	8½	10	18	28
29	Selkirk	31	22	53	33	11	2½	5	5	10
30	Stirling	292	304	596	331	19	0½	37	41	78
31	Sutherland	78	64	142	57	4	7½	6	8	14
32	Wigtown	210	188	398	201	19	11½	32	30	62
	Total	12,862	11,412	24,274	14,284	1	2¾	1,817	1,711	3,528

AND COST OF EDUCATION TO PAROCHIAL BOARDS
14TH MAY 1876.

EDUCATION ACT, SEC. 69.										No.
Number of such Applications Refused.			Number of such Applications Granted.			Total Number of Non-pauper Children receiving Education at the Cost of the Parish at 14th May 1876.			Cost of their Education.	
Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	£ s. d.	
20	23	43	57	44	101	227	179	406	186 12 0	1
6	4	10	31	27	58	73	66	139	62 17 11	2
16	19	35	101	98	199	233	205	438	209 6 2	3
7	6	13	40	33	73	145	115	260	92 15 0½	4
4	5	9	9	6	15	22	25	47	39 1 7½	5
...	...	...	...	...	...	4	3	7	4 12 4	6
16	4	20	16	11	27	41	28	69	70 4 11	7
3	2	5	3	3	6	10	16	26	12 17 1½	8
21	22	43	29	17	46	63	41	104	58 7 9½	9
5	3	8	25	29	54	57	50	107	56 15 0	10
30	42	72	79	59	138	174	123	297	142 8 0½	11
7	2	9	8	9	17	28	20	48	21 5 7	12
19	9	28	49	39	88	87	76	163	83 10 6	13
60	24	84	72	53	125	152	115	267	123 17 9	14
1	1	2	10	12	22	31	26	57	43 18 8	15
10	5	15	14	21	35	26	28	54	14 13 8½	16
2	2	4	8	11	19	27	25	52	19 15 8½	17
...	...	...	4	1	5	4	2	6	1 15 5	18
4	2	6	15	24	39	34	47	81	35 3 5	19
157	158	315	327	364	691	662	648	1,310	740 17 6	20
8	7	15	14	17	31	41	35	76	43 1 8	21
1	1	2	4	4	8	12	9	21	5 11 2	22
...	1	1	15	7	22	34	24	58	25 8 5	23
1	1	2	4	2	6	7	10	17	8 3 5	24
8	16	24	30	36	66	107	118	225	105 8 7	25
66	48	114	112	91	203	166	139	305	166 7 6½	26
25	19	44	31	22	53	87	54	141	70 15 5	27
2	5	7	7	11	18	22	24	46	19 10 6½	28
...	...	...	5	5	10	10	8	18	8 7 2½	29
10	8	18	21	28	49	58	78	136	68 1 0	30
3	2	5	3	6	9	17	14	31	8 19 7	31
5	11	16	26	17	43	81	70	151	66 14 2½	32
517	452	969	1,169	1,107	2,276	2,742	2,421	5,163	2,617 4 11½	

APPENDIX (B.)—No. 12.

GENERAL ABSTRACT of Receipt and Expenditure of Monies arising from Church Collections in Assessed Parishes, for the Year ending 14th May 1876.

Note.—An asterisk (*) denotes that in these Parishes the sum stated to be expended on the Relief of the Poor, or part thereof, was handed by the Kirk-Session to the Parochial Board for that purpose.

No.	County and Parish.	RECEIPT. Amount of Monies Received.			EXPENDITURE. Expended on the Relief of the Poor.			EXPENDITURE. Expended on other Purposes.		
	ABERDEEN.	£	s.	d.	£	s.	d.	£	s.	d.
1	Aberdeen—									
	East Parish	81	0	3	57	16	5	12	12	2
	West Parish	71	1	2	25	14	6	31	14	0
	Greyfriars' Parish	72	10	1½	20	9	3½	42	8	10
	North Parish	108	19	10½	17	0	0	68	2	11
	South Parish	87	12	4	16	7	0	49	2	11
	St Clement's Parish	52	13	2½	15	2	0	33	3	11
2	Aberdour	28	14	0	...			25	14	3½
3	Aboyne	33	16	3	8	12	0	25	4	3
4	Alford	26	13	1½	1	12	1	25	1	0½
5	Auchindoir	16	13	3	6	1	3	10	12	0
6	Auchterless	45	9	6½	9	15	5	64	6	10½
7	Belhelvie	12	19	11	5	9	11	7	10	0
8	Birse	19	12	7	...			19	12	7
9	Cairney	25	7	11½	0	19	3½	24	8	8
10	Chapel-of-Garioch	32	10	11	14	18	1	12	10	6
11	Clatt	10	13	7½	1	10	0	9	3	7½
12	Cluny	14	10	10½	1	0	0	7	18	9
13	Coull	9	15	7½	...			9	15	7½
14	Crathie and Braemar	28	3	1½	...			19	4	2
15	Crimond	23	4	7	...			22	12	0
16	Cruden	41	19	10	20	1	4	20	11	10
17	Culsamond	18	17	4	...			18	19	11
18	Deer, New	66	5	11½	22	0	0	33	1	6
19	Deer, Old	52	8	2	35	0	0	17	8	2
20	Drumblade	15	7	0	...			12	7	6
21	Drumoak	30	13	0	...			29	14	10½
22	Dyce	18	19	3½	...			18	19	3½
23	Echt	28	6	8	5	0	0	42	7	10½
24	Ellon	65	10	9	...			53	17	6
25	Fintray	20	8	7½	5	4	0	15	6	9
26	Forgue	34	2	1	9	5	1	24	17	1
27	Foveran	32	15	3½	6	10	0	26	5	3½
28	Fraserburgh	65	0	10	65	0	10	...		
29	Fyvie	67	18	11½	12	1	6	51	7	0½
30	Gartly	13	16	11	...			13	13	2½
31	Glass	15	5	3	...			8	16	4
32	Glenbucket	8	15	9	5	14	0	3	1	9
33	Glenmuick	59	1	6	25	5	0	39	6	2½
34	Huntly	70	14	3	...			70	14	3
35	Insch	28	8	1	4	0	0	24	8	1
36	Inverurie	60	8	0½	13	0	0	48	9	6½
37	Keig	17	0	4½	...			17	0	4½
38	Keithhall and Kinkell	24	0	7	...			21	13	9
39	Kemnay	12	4	9	...			8	2	0
40	Kincardine O'Neil	25	11	2½	9	2	0	16	9	2½
41	King-Edward	39	2	1½	...			36	13	10
42	Kinnellar	14	5	1½	1	4	7½	13	0	6

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
43	Kinnethmont	15 11 3½	...	...
44	Kintore	35 13 6½	6 0 0	28 18 9
45	Leslie	7 7 11	...	6 15 0
46	Logie-Buchan	11 8 4½	...	12 17 6
47	Logie-Coldstone	14 19 2½	0 12 6	14 0 0
48	Longside	38 2 7	11 14 1	26 8 6
49	Lonmay	34 7 6	3 7 6	28 2 0
50	Lumphanan	27 19 5½	1 19 2	20 10 8
51	Machar, New	22 18 10½	7 0 0	22 18 10½
52	Machar, Old	73 3 4	33 12 6	39 10 10
	Woodside (*Q.S.*)	88 5 0	...	88 5 0
53	Meldrum	18 14 0	...	18 14 0
54	Methlic	46 9 4	20 2 6	20 7 2
55	Midmar	14 1 6½	...	14 1 4
56	Monquhitter	26 19 10¾	16 19 10¾	10 0 0
57	Monymusk	16 6 4½	1 15 3	15 12 8
58	Newhills	51 1 8	2 0 6	49 1 2
59	Oyne	22 10 0½	...	19 15 0
60	Peterculter	22 19 0	3 6 7	19 12 5
61	Peterhead	115 2 2	35 13 6	50 6 8
62	Pitsligo	31 7 7½	...	27 10 9½
	New Pitsligo (*Q. S.*)	...	...	...
63	Premnay	8 2 6	...	6 7 6
64	Rathen	25 17 4½	...	25 17 4½
65	Rhynie	30 13 0	0 11 2	30 1 10
66	Skene	40 6 10½	10 6 10½	43 2 6½
67	Slains	36 8 2	1 4 4	26 4 7
68	Strathdon	16 10 6	6 10 6	10 0 0
69	Strichen	49 14 1	4 14 5½	53 4 7
70	Tarland and Migvie	22 1 6	0 6 6	21 15 0
71	Tarves	42 1 0	35 2 6	6 19 6
72	Tough	14 4 11½	...	14 4 11½
73	Towie	19 15 5½	9 14 0	10 9 6
74	Tullynessle	15 15 8½	4 5 8½	11 10 0
75	Turriff	...	...	...
76	Tyrie	...	...	...
77	Udny	30 17 3	0 13 0	25 10 6
	Total	2,837 7 2¼	500 16 8½	1,032 19 11
	ARGYLL.			
1	Ardchattan and Muckairn—			
	Ardchattan	10 4 6½	...	10 4 6½
	Muckairn	0 15 0	...	0 15 0
2	Ardnamurchan	4 0 0	...	4 0 0
3	Campbeltown	199 6 0	...	199 0 0
4	Coll	6 8 4½	...	6 8 4½
5	Craignish	6 14 5½	...	5 17 6
6	Dunoon and Kilmun	136 18 9½	8 5 0	128 13 9½
7	Gigha	8 10 0	...	8 10 0
8	Glassary	2 10 0	1 10 0	1 0 0
9	Glenorchy and Inishail—			
	Glenorchy	8 8 0	...	8 8 0
	Inishail	3 10 3½	...	3 10 3½
10	Inveraray	42 3 10	...	42 3 10
11	Kilarrow	15 16 9½	5 15 4½	10 1 5
12	Kilbrandon	10 1 6	4 0 0	6 1 6
13	Kilcalmonell and Kilberry—			
	Kilcalmonell	5 4 10½	...	5 4 10½
	Kilberry	3 6 7	...	3 6 7
	Tarbert Mission	48 12 1½	14 11 2	34 0 11½

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
14	Kilchoman - - -	4 0 0	...	4 0 0
15	Kilchrennan and Dalavich	8 15 11½	...	8 15 11½
16	Kildalton - - - -	19 16 6½	9 1 0½	10 15 6
17	Kilfinan - - - -	11 15 4	1 10 0	22 19 6
18	Kilfinichen - - -	5 10 0	...	5 10 0
19	Killean and Kilchenzie -	26 2 5	...	26 2 5
20	Kilmartin - - -	11 5 1½	3 11 9	7 13 4½
21	Kilmore and Kilbride -	5 15 7	...	5 15 7
22	Kilninian and Kilmore -	10 19 6½	0 2 1½	8 15 0
23	Kilninver and Kilmelfort—			
	Kilninver - - -	1 18 0	0 5 0	1 13 0
	Kilmelfort - - -	4 3 10½	...	4 3 10½
24	Knapdale, North - -	2 12 9	...	2 12 9
25	Knapdale, South - -	6 4 3½	...	5 5 4
26	Lismore & Appin—			
	Lismore - - -	...	...	...
	Appin - - - -	12 3 8½	...	12 3 8½
27	Lochgoilhead - - -	40 9 8¾	7 5 0	32 3 6
28	Morven - - - -	4 15 9½	...	4 15 7½
29	Saddell and Skipness—			
	Saddell - - - -	17 7 5½	0 4 0	17 3 5½
	Skipness - - -	14 1 2	...	14 1 2
30	Southend - - - -	17 9 4½	...	17 9 4
31	Strachur - - - -	8 8 7½	...	8 8 7½
32	Torosay—			
	Torosay - -	5 17 5½	...	5 17 5½
	Salen - -	12 4 5	0 10 0	11 10 0
	Kinlochspelvie -	0 10 6	...	0 10 6
33	Tyree - - - -	...	...	...
	Total -	764 18 9¾	56 10 5½	715 12 4
	AYR.			
1	Ardrossan - - -	48 15 8	4 5 0	44 10 8
2	Auchinleck - - -	36 18 8½	20 0 0	16 18 8½
3	Ayr - - - - -	217 3 7	...	217 3 7
4	Ballantrae - - -	17 15 7	...	22 1 3
5	Barr - - - -	18 6 2	...	18 6 2
6	Beith - - - -	77 7 9½	74 16 9	26 3 10
7	Colmonell - - -	15 14 10	...	15 14 10
8	Coylton - - - -	38 0 10½	...	26 10 8
9	Cumnock, New - -	14 15 0	7 11 9	5 18 9
10	Cumnock, Old - -	116 4 5	47 17 0	68 7 5
11	Dailly - - - -	33 9 5	5 18 2½	27 11 2½
12	Dalmellington - - -	55 1 6	6 2 6	45 3 0
13	Dalry - - - -	93 14 10½	72 15 11½	...
14	Dalrymple - - -	33 4 3½	...	30 4 11
15	Dreghorn - - - -	38 15 1½	7 18 8	15 12 8½
16	Dundonald—			
	Dundonald - - -	29 0 0	13 6 0	14 5 4
	Troon - - - -	65 13 8¾	...	65 13 8¾
17	Dunlop - - - -	6 4 6	4 19 10	1 0 0
18	Fenwick - - - -	3 7 0	3 7 0	...
19	Galston - - - -	66 4 4½	...	66 4 4½
20	Girvan - - - -	34 18 8	17 8 0	22 18 11
21	Irvine - - - -	78 0 2½	42 0 0	36 0 2½
22	Kilbirnie - - - -	49 14 4	6 6 6	38 2 2
23	Kilbride, West - -	36 5 6	6 10 0	29 15 6
24	Kilmarnock - - -	121 2 0½	54 2 9	66 19 3½
25	Kilmaurs - - - -	13 10 0	13 10 0	...
26	Kilwinning - - -	98 3 3½	90 11 3½	7 12 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
27	Kirkoswald - - -	10 0 10	...	10 0 10
28	Largs - - - -	112 2 8	16 5 4	107 2 2
29	Loudoun - - - -	...	...	...
30	Maybole - - - -	56 9 1½	8 16 6½	47 12 10
31	Monkton - - - -	42 15 3	21 4 0	21 11 3
32	Muirkirk - - - -	33 7 7	9 19 6	23 8 1
33	Newton-upon-Ayr - -	141 14 1	70 15 0½	63 17 11½
34	Ochiltree - - - -	25 2 1½	...	24 8 11
35	Riccarton - - -	27 0 0	21 0 0	6 0 0
36	St Quivox - - -	34 16 10	2 19 6	31 17 4
37	Sorn - - - -	28 16 5½	9 17 4½	8 16 5
38	Stair - - - -	10 7 11	...	10 7 11
39	Stevenston - - -	31 19 4½	5 10 0	26 8 10½
40	Stewarton - - -	80 14 4	36 5 3½	44 9 0½
41	Symington - - -	9 0 0	...	7 4 0
42	Tarbolton - - -	20 9 9½	1 5 0	16 10 4½
	Total -	2,122 7 10¼	703 4 9½	1,378 15 2¾
	BANFF.			
1	Aberlour - - - -	28 4 4	...	23 9 10
2	Alvah - - - -	27 1 7½	...	27 1 7½
3	Banff - - - -	93 2 5	...	93 2 5
4	Boharm - - - -	...	...	...
5	Botriphnie - - -	10 5 7	...	10 5 0
6	Boyndie - - - -	23 8 4½	...	25 7 6
7	Cabrach - - - -	7 1 9½	2 10 0	8 16 6
8	Cullen - - - -	...	10 0 0	...
9	Deskford - - - -	18 8 4	...	9 10 4
10	Fordyce and Portsoy—			
	Fordyce - - -	20 7 10	...	20 7 10
	Portsoy - - -	53 0 11	...	53 0 11
11	Forglen - - - -	20 16 6½	2 0 0	21 8 0
12	Gamrie and Macduff—			
	Gamrie - - -	32 9 1½	2 16 11	57 12 9
	Macduff Chapel - -	97 16 11	...	97 16 11
13	Grange - - - -	...	...	...
14	Inveravon - - -	33 1 3	5 0 0	16 12 2
15	Inverkeithny - - -	16 3 1	4 15 0	7 18 5
16	Keith - - - -	...	...	...
17	Kirkmichael - - -	...	...	...
18	Marnoch - - - -	10 11 2	...	10 11 2
19	Mortlach - - - -	42 15 4	...	42 15 4
20	Ordiquhill - - -	17 17 2	...	17 11 11½
21	Rathven - - - -	26 3 10½	11 3 10	28 6 7
22	Rothiemay - - -	23 1 4½	...	21 9 2
23	St Fergus - - -	20 9 9	2 9 0	17 8 3
	Total -	622 7 0½	40 14 9	610 12 8
	BERWICK.			
1	Abbey St Bathans -	10 11 9½	...	13 2 11½
2	Ayton - - -	36 16 3½	2 3 0	34 13 3½
3	Bunkle and Preston - -	1 15 8½	0 15 0	...
4	Channelkirk - - -	0 15 8	0 10 0	2 13 6
5	Chirnside - - -	18 17 7½	3 3 0½	15 14 7
6	Cockburnspath - -	4 13 0	3 0 0	1 12 2
7	Coldingham - - -	15 16 1½	7 17 0	6 17 6

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
8	Coldstream - - -	16 7 6½	4 2 6	7 17 10½
9	Dunse - - - -	42 5 11	11 10 7	30 15 4
10	Earlstoun - - - -	40 15 7	30 15 6	...
11	Eccles - - - -	19 1 5	10 17 6	4 0 6
12	Edrom - - - -	32 2 0½	16 6 9	36 0 9
13	Eyemouth - - -	17 14 11	17 14 11	...
14	Fogo - - - -	4 5 4	0 10 6	8 14 3½
15	Foulden - - - -	10 7 1	1 1 9½	9 5 3½
16	Gordon - - - -	25 12 11	15 11 6	10 1 5
17	Greenlaw - - - -	20 2 7¼	6 9 6	14 6 0
18	Hume - - - -	...	...	...
19	Hutton - - - -	35 8 0½	31 6 0	2 11 5
20	Ladykirk - - - -	11 15 10½	0 13 6	8 16 1
21	Langton - - - -	14 11 11½	2 16 1½	11 15 10
22	Lauder - - - -	42 4 10¼	45 14 3	...
23	Legerwood - - -	16 1 4	9 16 4	7 9 11
24	Longformacus - - -	3 13 9	...	7 8 10
25	Mertoun - - - -	22 2 0½	11 5 0	11 7 2
26	Mordington - - -	9 19 8½	...	9 19 8½
27	Nenthorn - - - -	7 3 3½	3 1 6	2 1 0
28	Polwarth - - - -	3 15 3	1 0 0	2 10 0
29	Swinton - - - -	29 19 9½	7 9 6	21 16 3
30	Westruther - - -	19 18 9	4 11 8	12 13 8
31	Whitsome - - -	11 11 6	8 1 10½	3 9 7½
	Total -	546 7 8½	258 4 10	297 14 11½
	BUTE.			
1	Cumbraes - - -	71 9 9½	...	71 9 9½
2	Kilbride (Arran) - -	64 8 3	...	59 10 10
3	Kilmory - - - -	9 9 1	...	9 9 1
4	Kingarth - - -	17 10 7¾	...	13 7 4
5	North Bute - - -	30 13 1	...	30 13 1
6	Rothesay - - - -	127 0 9	49 14 9	77 6 0
	Total -	320 11 7¼	49 14 9	261 16 1½
	CAITHNESS.			
1	Canisbay - - - -	7 13 1½	...	7 13 1½
2	Dunnet - - - -	6 2 5	...	6 2 5
3	Halkirk - - - -	2 7 8	...	2 7 8
4	Latheron—			
	Latheron - - -	5 0 0	...	5 0 0
	Berridale (*Q. S.* Par. of)	0 13 0	0 0 6	0 12 6
5	Olrick - - - -	...	...	...
6	Reay - - - -	4 10 0	...	4 10 0
7	Thurso - - - -	37 11 0¾	...	37 11 0¾
8	Watten - - - -	1 4 1½	...	1 4 1½
9	Wick - - - -	55 5 1½	7 2 6	48 2 7½
	Total -	120 6 6¼	7 3 0	113 3 6¼
	CLACKMANNAN.			
1	Alloa - - - -	137 1 1½	...	142 8 3½
2	Clackmannan - - -	38 6 2	...	38 6 2
3	Dollar - - - -	47 14 10	1 0 0	46 6 0
4	Logie - - - -	41 10 0	30 12 0	10 18 0
5	Tillicoultry - - -	35 1 0½	7 5 0	27 9 2½
	Total - -	299 13 2	38 17 0	265 7 8

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	DUMBARTON.	£ s. d.	£ s. d.	£ s. d.
1	Arrochar	38 5 4	9 14 4	28 5 8
2	Bonhill	117 11 3	27 13 3	89 18 0
3	Cardross	102 10 5½	46 6 7	88 15 7
4	Cumbernauld	20 17 1½	4 3 6	16 13 7½
5	Dumbarton	118 9 2	12 7 6	106 1 8
6	Kilmaronock	20 6 6¾	...	20 6 6¾
7	Kilpatrick, New	161 3 2½	96 9 9	64 13 5½
8	Kilpatrick, Old	68 1 3	36 11 3	43 10 0
9	Kirkintilloch	63 1 11¼	64 2 2	9 4 1
10	Luss	32 5 8	11 16 9	17 8 6
11	Roseneath	74 6 5	15 18 10	58 7 7
12	Row	67 14 4	8 0 0	59 14 4
	Total	884 12 8½	333 3 11	602 19 0¾
	DUMFRIES.			
1	Annan	25 11 9	7 3 0	17 2 0
2	Applegarth	25 0 0	5 8 1	12 12 0
3	Caerlaverock	16 18 7	...	15 11 10
4	Canonbie	53 18 7	29 10 10	23 7 8
5	Closeburn	26 15 0	10 18 11	12 16 7
6	Cummertrees	11 3 8	...	11 3 8
7	Dalton	28 18 1	2 3 6	26 14 7
8	Dornock	15 6 8	3 2 6	17 12 10
9	Dryfesdale	34 0 11	2 9 4	24 8 7
10	Dumfries	213 10 5	68 10 10	144 19 7
11	Dunscore	28 8 9	6 3 7	22 5 1
12	Durrisdeer	...	...	...
13	Eskdalemuir	13 10 10	...	12 7 6
14	Ewes	14 3 11	0 15 0	13 8 11
15	Glencairn	23 7 6	...	23 7 6
16	Graitny	16 4 9	3 4 0	13 9 2
17	Half-Morton	12 11 10	1 15 10	8 18 6
18	Hoddam	18 5 11	...	18 5 11
19	Holywood	17 10 11	...	17 10 11
20	Hutton	23 8 8	2 8 8	15 6 0
21	Johnstone	21 18 11	11 8 0	12 9 2
22	Keir	27 3 3	9 0 0	15 0 0
23	Kirkconnell	17 17 1	...	15 9 3
24	Kirkmahoe	...	...	...
25	Kirkmichael	24 7 11	2 8 8	27 4 1
26	Kirkpatrick-Fleming	21 0 9	9 8 0	9 17 2
27	Kirkpatrick-Juxta	25 4 8	6 10 0	13 2 9
28	Langholm	38 2 8	3 12 0	34 10 8
29	Lochmaben	21 17 10	4 5 0	17 12 10
30	Middlebie	19 5 0	...	22 15 1
31	Moffat	44 6 6	6 11 6	37 15 0
32	Morton	33 3 3	...	31 19 0
33	Mousewald	17 0 10	...	15 0 0
34	Penpont	33 5 4	...	33 5 4
35	Ruthwell	17 3 2	...	17 3 2
36	St Mungo	41 3 0	11 2 0	44 2 9
37	Sanquhar	19 11 3	0 11 0	19 0 3
38	Tinwald	15 2 0	...	15 2 0
39	Torthorwald	13 16 8	...	13 4 3
40	Tundergarth	16 7 9	...	16 7 9
41	Tynron	19 16 9	...	16 3 9
42	Wamphray	11 19 10	3 14 0	8 8 3
43	Westerkirk	25 1 4	4 9 5	20 1 4
	Total	1,143 12 6	222 7 8	907 2 8

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	EDINBURGH.			
1	Borthwick - - -	20 9 6	6 4 6	14 5 0
2	Calder, Mid - - -	20 17 1	14 4 9	6 12 4
3	Calder, West - - -	26 5 8	11 0 0	15 5 8
4	Carrington - - -	6 4 5	1 15 7	3 10 4
5	Cockpen - - - -	36 13 4	20 7 2	9 13 6
6	Colinton - - - -	42 11 9	34 13 9	7 12 2
7	Corstorphine - - -	20 13 3	2 13 10	17 19 4
8	Cramond - - - -	32 0 0	29 0 0	3 0 0
9	Cranston - - - -	29 9 0	14 12 8	9 13 6
10	Crichton - - - -	18 19 9	12 12 7	0 17 4
11	Currie - - - -	33 10 11	25 5 0	8 5 11
12	Dalkeith—			
	Dalkeith, East - -	28 19 2	9 10 0	19 9 2
	Dalkeith, West - -	17 8 0	17 8 0	...
13	Duddingston - - -	16 5 3	...	30 18 0
14	Edinburgh—			
	St Andrew's - - -	227 15 1	46 10 3	181 4 9
	St George's - - -	206 15 4	70 19 1	103 7 8
	Greenside - - -	165 19 11	82 19 11	82 19 11
	New Greyfriars' - -	91 3 2	45 11 7	45 11 7
	Old Greyfriars' - -	98 11 8	30 0 0	49 5 10
	High Kirk - - -	83 18 6	36 1 0	50 12 0
	St John's - - -	14 14 3	2 4 1	5 2 0
	Lady Yester's - -	189 1 6	94 10 9	94 10 9
	St Mary's - - -	191 4 11	47 19 1	101 2 5
	New North or W. St Giles	89 1 5	59 8 5	44 10 8
	St Stephen's - - -	528 19 3	369 17 2	159 2 1
	Tolbooth - - -	143 15 8	17 8 6	126 7 2
	Trin. College (inc. Old Kirk)	109 6 4	26 1 9	83 4 7
	Tron Kirk - - -	74 5 2	74 5 2	...
15	Fala - - - - -	8 14 3	10 1 6	3 1 9
16	Glencross - - - -	16 6 6	...	22 0 0
17	Heriot - - - -	12 8 1	0 14 8	11 13 5
18	Inveresk - - - -	121 10 8	...	154 8 1
19	Kirknewton - - -	56 16 0	26 17 3	13 15 4
20	Lasswade - - - -	44 2 3	44 2 3	...
21	Leith, North - - -	258 12 0	...	258 12 0
22	Leith, South - - -	156 16 8	105 18 5	...
23	Liberton - - - -	26 18 6	26 18 6	...
24	Newbattle - -	59 4 1	38 15 7	12 5 3
25	Newton - - - -	14 2 6	...	14 2 6
26	Penicuik - - - -	48 13 6	3 17 0	44 16 6
27	Ratho - - - -	46 16 8	11 2 6	35 14 2
28	St Cuthbert's—			
	St Cuthbert's* - -	277 0 4	277 0 4	...
	Buccleuch* - - -	68 17 9	4 1 7	52 15 9
	St Bernard's - - -	202 10 2	...	...
	Canongate - - -	58 12 6	30 19 3	29 6 3
29	Stow - - - -	26 4 5	3 0 0	23 10 0
30	Temple - - - -	16 7 2	9 11 3	6 0 0
	Total -	4,085 13 3	1,796 4 8	1,956 4 8
	ELGIN OR MORAY.			
1	Alves - - - -	16 3 4	2 0 0	14 3 4
2	Bellie - - - -	...	...	...
3	Birnie - - - -	11 6 6	...	11 6 6
4	Cromdale - - - -	20 2 0	...	20 2 0
5	Dallas - - - -	...	...	...

No.	County and Parish.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	EXPENDITURE. Expended on other Purposes. £ s. d.
6	Drainy	...	...	...
7	Duffus	18 5 7	4 7 6	13 8 1
8	Dyke and Moy	...	...	...
9	Edinkillie	20 11 4	...	17 3 8
10	Elgin	194 14 8	86 17 0	107 17 8
11	Forres	58 16 3	...	58 16 3
12	Kinloss	11 10 0	...	11 10 0
13	Knockando	28 14 6	...	28 14 6
14	New Spynie	6 10 0	...	6 10 0
15	Rafford	10 19 0	1 6 0	9 13 0
16	Rothes	34 0 7	...	34 0 7
17	St Andrews-Lhanbride	30 0 7	4 6 4	25 14 2
18	Speymouth	30 9 9	9 19 7	20 10 2
19	Urquhart	18 4 5	...	15 17 6
	Total	510 8 6	108 16 5	395 7 5
	FIFE.			
1	Abbotshall	85 1 2	5 0 0	80 1 2
2	Aberdour	36 4 8	6 0 0	19 10 5
3	Anstruther-Easter	25 15 0	27 1 0	...
4	Auchterderran	21 2 7	...	18 3 10
5	Auchtermuchty	34 3 8	10 3 6	32 10 9
6	Auchtertool	5 8 9	...	5 8 9
7	Ballingry	18 17 3	1 13 9	17 3 6
8	Beath	44 3 5	17 0 0	27 3 5
9	Burntisland	94 9 8	22 17 0	71 12 8
10	Cameron	14 8 9	8 4 9	6 4 0
11	Carnock	11 3 9	5 18 0	5 19 10
12	Ceres	40 11 11	27 11 3	7 10 0
13	Collessie	8 19 10	5 7 11	3 11 11
14	Crail	32 7 9	5 17 0	26 10 9
15	Cults	9 2 0	2 6 3	6 15 9
16	Cupar	58 19 11	13 11 0	45 8 11
17	Dairsie	11 16 9	...	11 16 9
18	Dalgety	10 2 1	...	8 9 2
19	Dunfermline	108 3 6	42 16 0	65 7 6
20	Dysart	101 3 10	21 10 8	79 13 2
21	Falkland	32 13 4	...	32 13 4
22	Ferry-Port-on-Craig	70 6 5	27 4 2	43 2 3
23	Forgan	37 14 3	1 2 8	36 11 7
24	Inverkeithing	55 7 2	7 2 3	39 16 5
25	Kemback	13 4 0	0 3 2	13 0 10
26	Kennoway	22 17 7	...	22 17 7
27	Kettle	25 0 0	21 0 0	4 0 0
28	Kilconquhar	32 14 6	...	42 0 10
29	Kilrenny	46 12 9	33 11 0	11 18 6
30	Kinghorn	26 0 0	...	26 0 0
31	Kinglassie	17 7 6	...	13 17 6
32	Kingsbarns	18 0 6	4 19 4	13 1 2
33	Kirkcaldy	65 7 9	11 5 6	54 2 3
34	Largo	33 1 6	15 10 6	17 11 0
35	Leslie	54 19 5	...	54 19 5
36	Leuchars	15 14 11	...	15 14 11
37	Markinch	35 6 7	5 0 0	35 11 4
38	Monimail	16 1 8	...	16 1 8
39	Newburgh	14 3 11	6 8 0	7 15 11
40	Newburn	9 5 4	0 15 0	8 10 4
41	Pittenweem	4 14 10	4 14 10	...
42	St Andrews	157 14 8	57 19 0	98 16 11

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
43	St Leonards - - -	51 4 3	11 19 2	39 5 1
44	St Monance - - -	10 18 1	...	...
45	Saline - - - -	24 13 6	16 11 0	8 2 6
46	Scoonie - - - -	57 14 3	10 0 0	47 14 3
47	Strathmiglo - - -	20 12 2	2 0 0	18 12 2
48	Torryburn - - -	19 12 2	2 10 0	17 2 2
49	Wemyss - - - -	9 2 11	...	9 2 11
	Total -	1,770 12 2	462 13 8	1,287 5 1
	FORFAR.			
1	Aberlemno - - -	9 12 0	2 4 2	7 7 10
2	Arbirlot - - - -	31 9 5	7 8 6	24 0 11
3	Arbroath - - - -	131 18 9	47 16 0	84 2 9
4	Barry - - - -	19 19 1	...	19 18 1
5	Brechin - - - -	76 3 10	15 7 0	58 0 0
6	Caraldstone - - -	4 8 4	...	4 8 4
7	Carmylie - - - -	38 8 10	7 17 0	30 11 4
8	Craig - - - -	14 8 3	...	14 8 3
9	Dundee - - - -	664 19 7	664 19 7	...
10	Dunnichen - - -	33 16 3	7 0 11	25 18 5
11	Edzell - - - -	29 1 4	12 2 8	16 18 8
12	Fearn - - - -	9 9 0	...	9 9 0
13	Forfar - - - -	111 6 11	30 16 10	80 10 1
14	Glammis - - - -	26 8 9	...	26 8 9
15	Glenisla - - - -	14 10 10	...	14 10 10
16	Inverarity - - -	31 1 5	...	31 1 5
17	Inverkeillor - - -	36 6 0	23 5 0	13 1 0
18	Kinnell - - - -	23 14 7	...	15 0 0
19	Kirkden - - - -	11 12 10	...	11 12 10
20	Kirriemuir - - -	82 1 9	12 0 0	70 1 9
21	Lethnot - - - -	12 1 10	0 10 0	11 11 10
22	Liff and Benvie - -	33 1 11	14 18 3	18 3 8
23	Lochlee - - - -	6 18 8	...	6 18 7
24	Logie-Pert - - -	19 3 10	...	...
25	Mains and Strathmartin -	48 12 4	13 8 4	35 3 11
26	Menmuir - - - -	16 7 6	...	16 7 6
27	Monifieth - - - -	79 8 8	6 12 3	72 5 2
28	Montrose - - - -	170 17 4	...	170 17 4
29	Newtyle - - - -	31 15 7	2 0 0	29 15 7
30	Panbride - - - -	37 10 1	4 18 1	32 11 8
31	Rescobie - - - -	15 14 7	...	15 14 7
32	Ruthven - - - -	7 15 0	0 15 0	6 10 0
33	St Vigeans—			
	St Vigeans -	53 3 11	40 6 6	12 17 5
	Inverbrothock	177 11 1	36 7 1	141 4 0
34	Strickathrow - - -	19 10 9	...	19 10 9
35	Tannadice - - -	26 12 10	...	26 15 0
36	Tealing - - - -	10 3 7	5 0 0	5 3 7
	Total -	2,167 7 3	955 13 2	1,179 0 10
	HADDINGTON.			
1	Aberlady - - - -	22 1 9	0 15 0	21 6 9
2	Athelstaneford - - -	0 1 10	...	0 3 0
3	Bolton - - - -	3 0 11	...	3 0 11
4	Dirleton - - - -	7 17 9	2 11 9	1 8 9
5	Dunbar - - - -	53 1 2	...	53 1 2
6	Garvald - - - -	11 11 6	7 11 5	2 19 6

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
7	Gladsmuir - - -	26 14 5	19 11 10	20 12 2
8	Haddington - - -	66 0 0	29 15 10	36 4 2
9	Humbie - - -	14 3 5	12 3 5	2 0 0
10	Innerwick - - -	3 1 6	...	3 1 6
11	Morham - - - -	1 18 7	1 1 0	0 18 0
12	North Berwick - - -	49 6 2	49 6 2	...
13	Oldhamstocks - - -	2 0 2	...	1 0 9
14	Ormiston - - - -	2 12 10	2 9 7	...
15	Pencaitland - - -	15 11 7	4 19 6	3 1 1
16	Prestonkirk - - -	9 1 10	7 10 0	1 11 0
17	Prestonpans - - -	32 17 2	...	26 8 0
18	Salton - - - -	1 16 6	...	1 16 6
19	Spot - - - - -	4 3 5	2 5 6	3 5 6
20	Stenton - - - -	3 2 10	0 16 0	2 6 10
21	Tranent - - - -	65 0 2	48 1 10	16 18 4
22	Whitekirk - - -	6 0 1	5 19 0	1 5 11
23	Whittingham - - -	3 12 3	4 0 0	1 6 11
24	Yester - - - -	10 17 1	...	10 17 1
	Total -	415 14 11	198 17 10	214 13 10
	INVERNESS.			
1	Abernethy - - -	19 13 9	...	19 13 9
2	Alvie - - - -	1 19 2	...	1 19 2
3	Ardersier - - - -	8 2 0	...	8 2 0
4	Barra - - - -	...	...	...
5	Boleskine and Abertarff -	...	...	...
6	Bracadale - - -	...	...	...
7	Croy - - - -	...	...	...
8	Daviot - - - -	...	...	...
9	Dores - - - -	...	...	...
10	Duirnish - - - -	4 13 8	...	4 13 8
11	Duthil - - - -	5 9 0	...	5 9 0
12	Glenelg - - - -	3 3 0	3 3 0	...
13	Harris - - - -	1 10 0	...	1 10 0
14	Inverness—High Church -	...	...	...
	Gaelic Church -	47 17 9	...	35 0 0
15	Kilmallie—Parish Church -	5 3 7	2 1 7	3 2 0
	Fort-William -	12 1 5	1 12 6	10 8 11
16	Kilmonivaig - - -	9 16 3	...	10 0 0
17	Kilmorack - - -	6 0 0	6 0 0	...
18	Kilmuir (Skye) - - -	1 7 10	1 7 10	...
19	Kiltarlity - - - -	1 7 2	...	1 7 2
20	Kingussie - - -	18 15 5	...	18 15 5
21	Kirkhill - - - -	...	...	...
22	Laggan - - - -	6 7 4	...	6 7 4
23	Moy - - - - -	...	...	...
24	Petty - - - -	2 6 0	...	2 6 0
25	Portree - - - -	8 12 10	0 19 6	7 13 4
26	Sleat † - - - -	6 15 1	1 0 9	5 14 4
27	Snizort - - - -	2 19 1	...	2 19 1
28	Strath - - - -	3 14 7	...	3 14 7
29	Uist, North - - -	3 15 0	...	3 15 0
30	Uist, South - - -	2 4 11	...	2 4 11
31	Urquhart - - - -	...	...	...
	Total -	183 14 10	16 5 2	154 15 8

† Return for 1875.

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	KINCARDINE.			
1	Banchory-Devenick - -	32 17 2	18 17 0	15 0 0
2	Banchory-Ternan - -	60 8 0	36 17 0	23 11 0
3	Benholm - - - -	8 15 10	4 15 10	4 0 0
4	Bervie - - - -	23 16 9	...	23 16 9
5	Dunottar - - - -	8 16 3	...	7 8 0
6	Durris - - - -	18 17 2	...	18 17 2
7	Fettercairn - - -	25 15 0	3 10 0	22 5 0
8	Fetteresso - - -	26 5 10	6 11 8	19 4 2
9	Fordoun - - - -	10 11 10	...	10 11 10
10	Garvock - - - -	7 2 6	...	8 18 0
11	Glenbervie - - -	10 1 1	3 2 3	6 18 10
12	Kinneff - - - -	19 12 4	2 12 4	17 0 0
13	Laurencekirk - - -	21 5 0	21 5 0	...
14	Maryculter* - - -	19 7 9	2 8 6	12 19 3
15	Marykirk - - - -	24 10 1	...	24 10 1
16	Nigg - - - -	23 11 11	6 4 9	17 7 1
17	St Cyrus - - - -	19 10 2	6 17 0	12 13 2
18	Strachan - - - -	11 14 8	...	11 14 8
	Total -	372 19 4	113 1 4	256 15 0
	KINROSS.			
1	Kinross - - - -	58 13 3	32 12 8	26 0 7
2	Orwell - - - -	19 0 5	...	19 0 5
3	Portmoak - - - -	19 4 11	...	16 15 8
	Total -	96 18 7	32 12 8	61 16 8
	KIRKCUDBRIGHT.			
1	Anwoth - - - -	32 17 9	21 0 4	27 10 3
2	Balmaclellan - - -	27 18 9	3 19 8	18 7 6
3	Balmaghie - - -	10 19 11	...	10 1 11
4	Borgue - - - -	24 19 0	...	24 17 3
5	Buittle - - - -	35 4 4	5 2 0	16 7 3
6	Carsphairn - - -	14 19 8	...	16 11 0
7	Colvend - - - -	26 8 1	11 8 0	14 14 9
8	Crossmichael - - -	18 14 10	8 4 1	10 10 9
9	Dalry - - - -	21 7 8	3 13 3	22 10 2
10	Girthon - - - -	23 12 4	...	23 12 4
11	Kells - - - -	33 2 6	2 16 2	22 0 6
12	Kelton - - - -	53 18 6	33 13 0	20 5 6
13	Kirkbean - - - -	23 9 2	...	23 9 2
14	Kirkcudbright - - -	85 1 6	36 4 10	47 2 6
15	Kirkgunzeon - - -	10 3 5	...	10 3 5
16	Kirkmabreck - - -	26 11 2	...	26 11 2
17	Kirkpatrick-Durham -	26 3 11	7 0 0	19 3 11
18	Kirkpatrick-Irongray -	30 3 4	0 15 0	29 8 4
19	Lochrutton - - -	8 12 11	...	13 3 0
20	Minnigaff - - - -	86 13 1	17 5 0	63 5 0
21	New Abbey - - -	15 8 3	1 1 0	14 8 3
22	Parton - - - -	8 18 3	...	8 18 3
23	Rerrick - - - -	17 16 7	0 10 0	17 6 7
24	Terregles - - - -	15 7 11	...	12 10 1
25	Tongland - - - -	21 8 6	...	21 8 6
26	Troqueer - - - -	...	...	...
27	Twynholm - - -	27 15 9	4 0 0	23 15 9
28	Urr - - - - -	25 8 8	5 2 8	20 6 0
	Total -	753 5 9	161 15 0	578 9 1

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	LANARK.	£ s. d.	£ s. d.	£ s. d.
1	Avondale - - - -	...	...	...
2	Barony - - - -	216 6 9	216 6 9	...
3	Biggar - - - -	39 18 3	3 8 8	36 9 7
4	Blantyre - - - -	111 2 2	58 4 3	52 17 11
5	Bothwell - - - -	85 6 4	22 7 6	62 18 10
6	Cadder - - - -	75 0 2	...	19 5 0
7	Cambuslang - - -	70 3 11	17 18 4	102 3 6
8	Cambusnethan - - -	64 7 2	19 19 2	46 8 0
9	Carluke - - - -	77 17 9	37 2 9	50 15 0
10	Carmichael - - -	13 4 6	9 0 0	3 4 6
11	Carnwath - - -	19 5 4	14 10 10	4 14 6
12	Covington - - -	3 16 7	...	3 16 7
13	Crawford - - - -	18 9 6	...	17 2 9
14	Crawfordjohn - - -	7 10 11	5 3 10	2 7 1
15	Culter - - - -	30 5 0	1 16 0	28 9 0
16	Dalserf - - - -	35 12 9	11 0 0	16 15 11
17	Dalziel - - - -	105 5 2	16 1 7	84 17 3
18	Douglas - - - -	0 9 9	0 9 9	...
19	Glasgow—			
	St Mungo or High Church	251 17 3	244 10 6	7 6 9
	College or Blackfriars' -	93 1 0	15 7 11	77 13 1
	Tron or St Mary's -	169 7 2	169 7 2	...
	St David's - - -	33 1 2	1 10 0	31 11 2
	St Andrew's - - -	390 12 11	50 1 8	340 11 3
	St Enoch's - - -	89 4 4	89 4 4	...
	St George's - - -	273 6 11	155 17 4	117 9 7
	St John's - - -	197 19 6	...	197 19 6
	St Paul's - - -	69 8 1	...	69 8 1
	St James' - - -	146 17 1	66 15 0	80 2 1
20	Glassford - - - -	24 0 6	12 3 11	6 11 4
21	Gorbals - - - -	...	...	...
22	Govan - - - -	156 11 3	153 14 9	...
23	Hamilton - - - -	93 3 0	24 9 4	45 11 9
24	Kilbride, East - -	26 13 2	...	25 11 8
25	Lanark - - - -	65 12 7	65 12 7	...
26	Lesmahagow - - -	28 5 6	...	30 18 9
27	Libberton - - - -	9 13 3	0 6 8	9 7 6
28	Monkland, New - -	16 19 9	16 19 9	...
29	Monkland, Old - -	54 13 10	15 11 8	...
30	Pittenain - - - -	8 17 6	...	8 17 6
31	Rutherglen - - -	93 13 9	28 1 4	65 12 5
32	Shotts - - - -	20 18 10	10 12 8	10 4 0
33	Stonehouse - - -	51 3 1	51 3 1	...
34	Symington - - -	7 8 9	...	7 8 9
35	Walston - - - -	14 6 7	...	13 7 0
36	Wandell and Lamington -	9 0 0	3 12 0	6 1 0
37	Wiston and Roberton -	7 1 2	...	7 1 2
	Total -	3,376 19 11	1,608 11 1	1,690 19 9
	LINLITHGOW.			
1	Abercorn - - - -	14 12 0	12 0 6	0 8 8
2	Bathgate - - - -	41 7 9	41 7 9	...
3	Borrowstounness - -	45 18 8	15 10 6	30 8 2
4	Carriden - - - -	28 2 3	10 0 0	15 3 7
5	Dalmeny - - - -	7 17 7	...	7 17 7
6	Ecclesmachen - - -	17 6 9	0 13 1	13 9 3
7	Kirkliston - - -	28 4 1	15 0 0	10 0 0

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
8	Linlithgow - - -	42 14 1	42 14 1	...
9	Livingstone - - -	11 3 0	4 0 0	4 16 8
10	Queensferry - - -	22 18 0	...	24 11 3
11	Torphichen - - -	14 19 10	0 12 6	14 7 6
12	Uphall - - - -	25 7 8	4 8 0	15 7 5
13	Whitburn - - - -	38 7 4	10 13 8	30 14 3
	Total -	338 19 0	157 0 1	167 4 4
	NAIRN.			
1	Ardclach - - - -	14 9 8	...	14 9 8
2	Auldearn - - - -	19 15 9	2 0 0	17 15 9
3	Cawdor - - - -	10 13 1	...	9 19 3
4	Nairn - - - -	...	...	...
	Total -	44 18 6	2 0 0	42 4 8
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Birsay and Harray—Birsay	2 14 5	...	2 14 5
	Harray	7 13 9	0 17 0	7 14 10
2	Cross and Burness - -	1 19 0	...	1 19 0
3	Evie and Rendal - -	11 17 5	...	11 17 5
4	Firth - - - -	8 9 8	...	7 9 5
5	Holm - - - -	3 16 9	...	6 5 0
6	Kirkwall - - - -	41 3 3	13 18 6	27 4 9
7	Lady - - - -	1 0 0	...	1 0 0
8	Orphir† - - - -	...	...	...
9	Ronaldshay, South - -	15 19 9	...	13 18 0
10	Stromness - - -	15 14 3	3 0 6	11 13 9
11	Stronsay - - - -	3 0 0	...	3 0 0
12	Westray and Papa-Westray	3 13 5	...	3 13 5
	Total -	117 1 8	17 16 0	98 10 0
	SHETLAND.			
13	Bressay - - - -	2 19 6	1 18 3	1 19 0
14	Delting - - - -	11 17 0	...	11 17 0
15	Dunrossness - - -	12 1 3	3 1 0	4 6 6
16	Fetlar and North Yell—			
	Fetlar - - - -	8 5 3	0 17 6	7 7 9
	North Yell - - -	4 5 6	...	3 8 0
17	Lerwick - - - -	44 9 0	19 10 3	24 18 9
18	Nesting - - - -	2 8 11	...	2 0 0
19	North Mavine - - -	15 11 11	10 3 5	4 13 0
20	Sandsting - - -	...	...	...
21	Tingwall - - - -	3 19 0	0 2 0	3 10 9
22	Unst - - - -	13 7 0	...	13 7 0
23	Walls - - - -	4 0 0	...	4 0 0
24	Yell, Mid and South -	6 15 1	...	7 3 3
	Total -	129 19 5	35 12 5	88 11 0
	Orkney & Shetland together	247 1 1	53 8 5	187 1 0

† No Return.

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	PEEBLES.	£ s. d.	£ s. d.	£ s. d.
1	Broughton - - -	22 1 3	...	22 1 3
2	Drumelzier - - -	5 15 7	5 13 7	0 2 0
3	Eddlestone - - -	14 2 5	...	14 2 5
4	Innerleithen - - -	62 16 3	16 3 11	47 11 9
5	Linton, West - - -	28 6 3	13 5 8	8 1 0
6	Manor - - - -	8 9 1	1 19 10	7 19 0
7	Newlands - - - -	14 2 0	11 0 4	2 2 2
8	Peebles - - - -	52 1 0	52 0 0	...
9	Stobo - - - -	21 0 11	21 0 11	...
10	Traquair - - - -	13 15 5	10 9 0	3 6 5
	Total -	242 10 2	131 13 3	105 6 0
	PERTH.			
1	Aberdalgie - - -	1 8 6	...	1 4 0
2	Aberfoyle - - -	24 17 11	8 0 0	16 17 11
3	Abernethy - - -	29 15 7	...	29 15 7
4	Alyth - - - -	34 9 7	8 16 2	25 11 5
5	Auchterarder - - -	23 3 11	8 14 1	14 9 9
6	Auchtergaven - - -	24 19 11	...	19 4 3
7	Balquhidder - - -	40 7 3	1 17 6	38 9 9
8	Bendochy - - -	15 9 8	5 6 0	10 3 8
9	Blackford - - -	25 3 0	3 3 0	22 0 0
10	Blair-Athole - - -	49 15 0	13 5 6	39 5 7
11	Blairgowrie - - -	39 17 11	4 8 0	36 3 11
12	Callander - - - -	35 17 10	29 18 5	5 19 5
13	Caputh - - - -	60 19 1	58 18 4	2 0 9
14	Cargill - - - -	8 6 4	...	8 6 4
15	Clunie - - - -	11 4 5	...	11 4 5
16	Collace - - - -	9 8 5	...	9 8 5
17	Comrie - - - -	67 12 6	...	101 7 10
18	Coupar-Angus - - -	42 13 6	...	37 1 6
19	Crieff - - - -	57 12 2	20 10 0	37 2 2
20	Culross - - - -	24 0 11	...	23 9 6
21	Dowally - - - -	8 11 8	...	9 7 4
22	Dron - - - -	11 9 9	...	11 10 3
23	Dull—Dull - - -	14 7 10	1 10 0	12 17 10
	Grantully Mission -	14 1 9	0 17 6	12 5 0
	Amulree Mission -	16 2 0	...	13 5 0
	Foss (*Q. S.* Par. of)	8 3 9	...	7 2 9
24	Dunbarney - - -	21 4 5	6 0 4	15 4 1
25	Dunblane - - -	53 9 9	7 17 10	45 11 11
26	Dunkeld, Little - -	25 16 10	...	25 16 10
27	Dunning - - - -	17 6 4	...	17 6 4
28	Errol - - - -	20 12 0	8 0 0	12 12 0
29	Forgandenny - - -	6 14 9	...	7 3 0
30	Forteviot - - -	13 3 7	...	11 16 0
31	Fortingall - - -	9 4 5	...	9 15 11
32	Fossaway - - - -	12 10 0	3 10 0	9 0 0
33	Fowlis-Easter - - -	10 12 1	...	10 12 1
34	Fowlis-Wester - - -	13 17 3	...	13 17 3
35	Gask - - - -	12 9 9	...	11 8 10
36	Inchture - - - -	14 4 5	...	8 9 0
37	Kenmore - - - -	13 9 5	...	13 0 6
38	Killin - - - -	45 12 9	10 0 0	35 12 9
39	Kilmadock - - -	25 7 4	...	18 10 5
40	Kilspindie - - -	8 13 1	...	8 13 1
41	Kincardine - - -	12 6 0	0 13 6	10 17 10
42	Kinclaven - - -	10 9 7	...	10 9 7
43	Kinfauns - - - -	18 11 5	...	18 11 5
44	Kinnaird - - -	8 2 4	...	8 2 4

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
45	Kinnoul	82 1 8	42 15 9	39 5 11
46	Lethendy	7 9 4	...	7 9 4
47	Logierait	32 5 10	1 12 0	25 1 3
48	Longforgan	58 1 7	20 18 4	37 3 3
49	Meigle	30 0 11	...	31 4 0
50	Methven	36 11 7	0 18 4	35 13 3
51	Moneydie	6 3 7	1 13 0	2 14 3
52	Monivaird	21 8 3	...	21 8 3
53	Monzie	12 13 1	...	12 13 1
54	Moulin	24 4 6	10 19 0	13 5 6
55	Muckhart	19 7 1	...	19 7 1
56	Muthil	15 12 11	...	15 12 11
57	Perth	320 0 0	235 0 0	85 0 0
58	Port-of-Monteith	15 11 0	0 5 0	15 6 0
59	Rattray	36 9 3	1 11 6	34 16 5
60	Redgorton	13 5 1	...	13 5 1
61	Rhynd	4 14 6	...	4 14 6
62	Scone	32 1 8	...	31 8 11
63	St Madoes	19 6 10	...	19 6 10
64	Tibbermuir	14 3 8	...	14 3 8
65	Trinity-Gask	8 12 5	...	8 12 5
66	Tulliallan	71 18 8	49 9 6	5 0 0
67	Weem	21 15 8	3 3 0	16 10 8
	Total	1,977 16 9	569 11 7	1,387 8 1
	RENFREW.			
1	Abbey	167 5 8	81 7 7	85 18 1
2	Cathcart	78 13 0	24 15 9	53 17 3
3	Eaglesham	32 15 4	...	33 17 4
4	Eastwood	106 10 1	17 3 11	89 6 2
5	Erskine	22 12 6	6 9 6	16 3 0
6	Greenock—East Parish	65 8 6	26 13 0	38 15 6
	West Parish*	254 19 9	51 0 0	203 19 9
	Mid Parish	234 14 1	164 14 1	70 0 0
7	Houstoun	32 13 1	3 6 0	29 7 1
8	Inchinnan	23 15 7	...	14 15 6
9	Innerkip and Gourock	18 4 0	7 11 2	10 12 10
10	Kilbarchan	50 17 10	18 0 0	32 17 8
11	Kilmalcolm	53 0 0	...	47 0 0
12	Lochwinnoch	26 17 5	9 19 1	16 18 4
13	Mearns	39 14 4	17 16 2	21 18 2
14	Neilston	85 5 1	22 7 0	62 18 1
15	Paisley	243 7 3	47 5 0	11 1 0
16	Port-Glasgow	81 14 2	20 7 11	117 0 9
17	Renfrew	89 1 8	31 0 0	58 1 8
	Total	1,707 9 4	549 16 2	1,014 8 2
	ROSS AND CROMARTY.			
1	Alness	5 18 8	...	5 18 8
2	Applecross	...	...	...
3	Avoch	20 14 10	...	...
4	Barvas	...	...	...
5	Contin	7 3 8	...	7 3 8
6	Cromarty	6 4 4	...	6 4 4
7	Dingwall	15 14 0	13 15 0	...
8	Edderton	2 1 11	...	2 1 11
9	Fearn	4 8 10	...	4 8 10
10	Fodderty	6 15 10	...	6 15 10
11	Gairloch	3 9 10	...	3 9 10

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
	PERTH.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Abernethy - -	14 10 0	7 5 0	15 0 0	0 0 11	7 5 11
2	Alyth - - -	22 14 8	11 7 4	26 0 0	0 2 9	11 10 1
3	Auchterarder - -	25 18 8	12 19 4	26 0 0	...	12 19 4
4	Auchtergaven - -	25 8 4	12 14 2	51 9 0	1 3 10	13 18 0
5	Balquhidder - -	7 5 2	3 12 7	10 6 8	0 2 9	3 15 4
6	Blackford - - -	14 7 8	7 3 10	38 19 8	1 2 11	8 6 9
7	Blairgowrie - -	25 6 2	12 13 1	35 6 2	0 9 2	13 2 3
8	Callander - - -	13 8 9	6 14 4½	15 15 0	0 1 10	6 16 2
9	Caputh - - -	18 2 0	9 1 0	43 3 8	1 2 11	10 3 11
10	Cargill - - -	12 16 6	6 8 3	18 0 0	0 4 7	6 12 10
11	Collace - - -	5 6 0	2 13 0	5 6 0	...	2 13 0
12	Comrie - - -	20 11 10	10 5 11	26 0 0	0 4 7	10 10 6
13	Coupar-Angus - -	20 0 3	10 0 1½	20 0 3	...	10 0 1
14	Crieff - - -	31 11 10	15 15 11	32 0 0	...	15 15 11
15	Culross - - -	11 5 7	5 12 9½	15 0 0	0 3 8	5 16 5
16	Dull - - -	31 15 2	15 17 7	47 0 9	0 13 9	16 11 4
17	Dunbarney - -	8 1 0	4 0 6	10 0 0	0 1 10	4 2 4
18	Dunblane - - -	26 5 1	13 2 6½	31 8 10	0 4 7	13 7 1
19	Dunkeld - - -	8 16 11	4 8 5½	10 0 0	0 0 11	4 9 4
20	Dunkeld, Little -	22 13 0	11 6 6	37 14 4	0 13 9	12 0 3
21	Dunning - - -	16 12 6	8 6 3	17 0 0	...	8 6 3
22	Errol - - -	21 7 9	10 13 10½	24 19 6	0 3 8	10 17 6
23	Forgandenny - -	6 8 6	3 4 3	6 10 0	...	3 4 3
24	Forteviot - - -	4 19 8	2 9 10	5 0 0	...	2 9 10
25	Fortingall - -	22 16 8	11 8 4	39 14 1	0 15 7	12 3 11
26	Fossaway - -	14 7 4	7 3 8	14 8 0	...	7 3 8
27	Fowlis-Wester - -	13 8 2	6 14 1	14 0 0	0 0 11	6 15 0
28	Glendevon - -	1 6 2	0 13 1	1 7 0	...	0 13 1
29	Inchture - - -	5 19 6	2 19 9	6 0 0	...	2 19 9
30	Kenmore - - -	20 9 11	10 4 11½	21 7 4	0 0 11	10 5 10
31	Killin - - -	14 3 8	7 1 10	21 14 0	0 7 4	7 9 2
32	Kilmadock - -	31 13 7	15 16 9½	32 0 0	...	15 16 9
33	Kincardine - -	17 8 9	8 14 4½	18 0 0	0 0 11	8 15 3
34	Kinclaven - -	6 17 6	3 8 9	10 0 0	0 2 9	3 11 6
35	Kinfauns - - -	5 12 6	2 16 3	10 0 0	0 3 8	2 19 11
36	Kinnoul - - -	22 9 10	11 4 11	24 18 2	0 1 10	11 6 9
37	Longforgan - -	12 10 8	6 5 4	15 0 0	0 1 10	6 7 2
38	Madderty - -	4 19 0	2 9 6	5 0 0	...	2 9 6
39	Methven - - -	18 9 5	9 4 8½	29 10 0	0 10 1	9 14 9
40	Monivaird - -	7 2 2	3 11 1	8 9 2	0 0 11	3 12 0
41	Monzie - - -	10 10 2	5 5 1	10 11 0	...	5 5 1
42	Moulin - - -	16 16 2	8 8 1	26 10 6	0 9 2	8 17 3
43	Muckhart - -	5 6 9	2 13 4½	5 7 0	...	2 13 4
44	Muthil - - -	24 15 2	12 7 7	42 0 0	0 15 7	13 3 2
45	Perth - - -	130 12 0	65 6 0	178 1 10	2 3 1	67 9 1
46	Port-of-Monteith -	11 13 5	5 16 8½	12 9 6	0 0 11	5 17 7
47	Rattray - - -	14 9 8	7 4 10	17 12 6	0 2 9	7 7 7
48	Redgorton - -	14 11 4	7 5 8	18 4 8	0 3 8	7 9 4
49	Rhynd - - -	3 2 9	1 11 4½	3 3 6	...	1 11 4
50	Scone - - -	17 13 2	8 16 7	18 0 0	...	8 16 7
51	St Martins - -	8 1 9	4 0 10½	8 1 9	...	4 0 10
52	Tulliallan - -	22 9 3	11 4 7½	23 0 0	0 0 11	11 5 6
	Total - -	915 9 5	457 14 8½	1,202 9 10	13 1 3	470 15 4
	RENFREW.					
1	Abbey - - -	198 12 11	99 6 5½	338 5 6	6 8 4	105 14 9
2	Cathcart - - -	16 10 3	8 5 1½	45 8 7	1 6 7	9 11 8
3	Eaglesham - -	18 19 4	9 9 8	20 0 0	0 0 11	9 10 7
4	Eastwood - - -	53 19 3	26 19 7½	90 13 0	1 13 11	28 13 6
5	Erskine - - -	10 19 10	5 9 11	17 0 0	0 5 6	5 15 5
6	Greenock - - -	250 1 9	125 0 10½	683 3 1	19 16 11	144 17 9

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4	Borgue	9 0 4	4 10 2	20 0 0	0 10 1	5 0 3
5	Buittle	8 10 11	4 5 5½	23 11 6	0 13 9	4 19 2
6	Colvend	12 1 4	6 0 8	35 16 4	1 2 0	7 2 8
7	Crossmichael	9 19 6	4 19 9	19 12 11½	0 9 2	5 8 11
8	Dalry	10 2 6	5 1 3	18 6 11	0 7 4	5 8 7
9	Girthon	15 2 6	7 11 3	41 2 8	1 3 10	8 15 1
10	Kells	9 6 10	4 13 5	18 2 3	0 8 3	5 1 8
11	Kelton	21 14 2	10 17 1	38 15 2	0 15 7	11 12 8
12	Kirkbean	6 19 2	3 9 7	27 15 8	0 19 3	4 8 10
13	Kirkcudbright	26 12 5	13 6 2½	37 15 2	0 10 1	13 16 3
14	Kirkgunzeon	5 3 0	2 11 6	11 12 0	0 5 6	2 17 0
15	Kirkmabreck	14 19 4	7 9 8	36 15 0	1 0 2	8 9 10
16	Kirkpatrick-Durham	11 19 7	5 19 9½	28 12 0½	0 15 7	6 15 4
17	Kirkpatrick-Irongray	7 9 8	3 14 10	12 18 6½	0 4 7	3 19 5
18	Lochrutton	5 6 4	2 13 2	13 1 0	0 7 4	3 0 6
19	Minnigaff	15 4 4	7 12 2	25 0 0	0 9 2	8 1 4
20	New Abbey	8 3 10	4 1 11	40 0 0	1 9 4	5 11 3
21	Parton	6 10 5	3 5 2½	9 18 4	0 2 9	3 7 11
22	Rerrick	13 13 2	6 16 7	50 0 0	1 13 0	8 9 7
23	Terregles	4 11 0	2 5 6	6 1 0	0 1 10	2 7 4
24	Tongland	6 11 6	3 5 9	21 0 0	0 12 10	3 18 7
25	Troqueer	32 17 2	16 8 7	82 3 10	2 4 11	18 13 6
26	Twynholm	6 5 5	3 2 8½	19 18 0½	0 12 10	3 15 6
27	Urr	24 3 9	12 1 10½	49 18 4	1 3 10	13 5 8
	Total	319 2 5	159 11 2½	742 12 6	19 8 8	178 19 7
	LANARK.					
1	Avondale	48 5 7	24 2 9½	49 0 0	0 0 11	24 3 8
2	Barony	718 4 3	359 2 1½	2,696 17 11	90 14 1	449 16 2
3	Blantyre	21 8 5	10 14 2½	30 0 0	0 8 3	11 2 5
4	Bothwell	75 13 3	37 16 7½	126 9 8	2 6 9	40 3 4
5	Cadder	34 11 4	17 5 8	46 6 0	0 11 0	17 16 8
6	Cambusnethan	43 15 5	21 17 8½	116 2 4	3 6 0	25 3 8
7	Carnwath	28 13 2	14 6 7	28 15 0	...	14 6 7
8	Covington	4 1 8	2 0 10	4 4 0	...	2 0 10
9	Crawford	14 0 8	7 0 4	22 10 0	0 7 4	7 7 8
10	Crawfordjohn	8 5 6	4 2 9	11 11 0	0 2 9	4 5 6
11	Culter	4 6 6	2 3 3	5 0 0	0 0 11	2 4 2
12	Dalserf	23 7 4	11 13 8	42 10 0	0 17 5	12 11 1
13	Douglas	19 18 3	9 19 1½	27 4 0	0 6 5	10 5 6
14	Dunsyre	2 8 0	1 4 0	2 8 0	...	1 4 0
15	Glasgow	1,001 10 6	500 15 3	2,205 7 11	55 3 8	555 18 11
16	Glassford	13 2 2	6 11 1	14 0 0	0 0 11	6 12 0
17	Govan Combination	379 14 10	189 17 5	997 0 2	28 5 7	218 3 0
18	Hamilton	76 7 5	38 3 8½	100 0 0	1 2 0	39 5 8
19	Kilbride, East	28 15 5	14 7 8½	30 0 0	0 0 11	14 8 7
20	Lanark	55 19 10	27 19 11	55 19 10	...	27 19 11
21	Lesmahagow	52 2 5	26 1 2½	53 7 6	0 0 11	26 2 1
22	Monkland, New	149 11 2	74 15 7	153 0 5	0 2 9	74 18 4
23	Monkland, Old	133 8 11	66 14 5½	235 7 0	4 13 6	71 7 11
24	Rutherglen	44 1 11	22 0 11½	45 0 0	0 0 11	22 1 10
25	Shotts	31 3 4	15 11 8	52 0 0	0 19 3	16 10 11
26	Stonehouse	18 13 2	9 6 7	20 3 0	0 0 11	9 7 6
27	Walston	3 17 0	1 18 6	3 18 0	...	1 18 6
	Total	3,035 7 5	1,517 13 8½	7,174 1 9	189 13 2	1,707 6 5
	LINLITHGOW.					
1	Abercorn	15 12 0	7 16 0	15 12 0	...	7 16 0
2	Bathgate	28 12 10	14 6 5	50 0 0	0 19 3	15 5 8

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3	Borrowstounness -	16 10 0	8 5 0	30 0 0	0 12 10	8 17 10
4	Carriden - - -	8 16 2	4 8 1	15 0 0	0 5 6	4 13 7
5	Dalmeny - - -	10 10 4	5 5 2	15 0 0	0 4 7	5 9 9
6	Ecclesmachen - -	2 5 9	1 2 10½	3 3 0	0 0 11	1 3 9
7	Kirkliston - -	22 11 5	11 5 8½	33 16 0	0 10 1	11 15 9
8	Linlithgow - -	43 7 8	21 13 10	60 13 0	0 15 7	22 9 5
9	Livingstone - -	7 6 5	3 13 2½	12 10 0	0 4 7	3 17 9
10	Queensferry - -	4 17 7	2 8 9½	11 2 9	0 5 6	2 14 3
11	Torphichen - -	11 1 4	5 10 8	14 10 6	0 2 9	5 13 5
12	Uphall - - -	11 1 6	5 10 9	15 0 0	0 3 8	5 14 5
13	Whitburn - -	18 18 1	9 9 0½	19 0 0	...	9 9 0
	Total - -	201 11 1	100 15 6½	295 7 3	4 5 3	105 0 7
	NAIRN.					
1	Ardclach - - -	9 16 2	4 18 1	15 12 6	0 5 6	5 3 7
2	Auldearn - - -	11 16 8	5 18 4	16 2 2	0 3 8	6 2 0
3	Cawdor - - -	8 19 8	4 9 10	16 10 6	0 7 4	4 17 2
4	Nairn - - -	26 10 1	13 5 0½	39 7 0	0 11 11	13 16 11
	Total - -	57 2 7	28 11 3½	87 12 2	1 8 5	29 19 8
	ORKNEY & SHETLAND.					
	ORKNEY.					
1	Birsay and Harray -	18 15 11	9 7 11½	18 16 0	...	9 7 11
2	Cross and Burness -	11 8 9	5 14 4½	35 0 0	1 2 0	6 16 4
3	Evie and Rendal -	11 1 4	5 10 8	19 1 2	0 7 4	5 18 0
4	Holm - - -	6 10 9	3 5 4½	10 11 10½	0 3 8	3 9 0
5	Hoy and Græmsay .	4 11 2	2 5 7	5 0 0	...	2 5 7
6	Kirkwall - - -	27 3 7	13 11 9½	112 15 1	3 18 10	17 10 7
7	Lady - - -	6 17 3	3 8 7½	36 0 0	1 6 7	4 15 2
8	Ronaldshay, South -	26 12 4	13 6 2	32 0 0	0 4 7	13 10 9
9	Rousay and Egilshay	10 8 11	5 4 5½	13 5 0	0 2 9	5 7 2
10	Stromness - -	20 6 1	10 3 0½	35 14 8	0 13 9	10 16 9
11	Stronsay - - -	9 11 6	4 15 9	45 0 0	1 12 1	6 7 10
12	Westray & Papa Westray	16 12 11	8 6 5½	72 5 3	2 11 4	10 17 9
	Total -	170 0 6	85 0 3	435 9 0½	12 2 11	97 2 10
	SHETLAND.					
13	Delting - - -	16 5 11	8 2 11½	30 0 0	0 12 10	8 15 9
14	Lerwick - - -	23 1 9	11 10 10½	37 10 0	0 12 10	12 3 8
15	North Mavine - -	20 17 4	10 8 8	30 10 0	0 9 2	10 17 10
16	Sandsting - - -	20 0 1	10 0 0½	29 7 1½	0 8 3	10 8 3
17	Tingwall - - -	24 12 10	12 6 5	25 0 0	...	12 6 5
18	Walls - - -	19 2 7	9 11 3½	44 2 1½	1 2 11	10 14 2
	Total - -	124 0 6	62 0 3	196 9 3	3 6 0	65 6 1
	Total Orkney and Shetland - -	294 1 0	147 0 6	631 18 3½	15 8 11	162 8 11
	PEEBLES.					
1	Eddlestone - -	6 3 8	3 1 10	9 16 7	0 3 8	3 5 6
2	Innerleithen - -	7 15 2	3 17 7	16 6 2	0 8 3	4 5 10
3	Linton, West - -	11 16 8	5 18 4	24 1 0	0 11 0	6 9 4
4	Peebles - - -	21 14 11	10 17 5½	29 12 8	0 7 4	11 4 9
5	Skirling - - -	2 13 10	1 6 11	2 14 0	...	1 6 11
6	Stobo - - -	3 15 0	1 17 6	5 4 7	0 0 11	1 18 5
7	Traquair - - -	5 13 8	2 16 10	8 6 10	0 2 9	2 19 7
	Total - -	59 12 11	29 16 5½	96 1 10	1 13 11	31 10 4

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
13	Edzell - - -	8 11 9	4 5 10½	10 0 0	0 0 11	4 6 9
14	Farnell - - -	4 13 7	2 6 9½	7 0 0	0 1 10	2 8 7
15	Fearn - - -	3 7 4	1 13 8	4 15 6	0 0 11	1 14 7
16	Forfar - - -	70 2 11	35 1 5½	96 3 6	1 3 10	36 5 3
17	Glammis - - -	17 9 10	8 14 11	17 10 0	...	8 14 11
18	Glenisla - - -	9 9 0	4 14 6	9 9 0	...	4 14 6
19	Guthrie - - -	4 2 9	2 1 4½	5 0 0	0 0 11	2 2 3
20	Inverkeillor - -	14 13 7	7 6 9½	21 9 8	0 6 5	7 13 2
21	Kettins - - -	8 13 3	4 6 7½	9 0 0	...	4 6 7
22	Kingoldrum - -	3 13 4	1 16 8	3 14 0	...	1 16 8
23	Kinnell - - -	6 8 10	3 4 5	12 0 0	0 5 6	3 9 11
24	Kinnettles - -	3 8 3	1 14 1½	5 0 0	0 1 10	1 15 11
25	Kirkden - - -	10 16 3	5 8 1½	16 0 0	0 4 7	5 12 8
26	Kirriemuir - -	51 13 2	25 16 7	60 0 0	0 7 4	26 3 11
27	Liff and Benvie -	29 16 3	14 18 1½	249 19 6	10 1 8	24 19 9
28	Lintrathen - -	8 3 6	4 1 9	12 9 0	0 3 8	4 5 5
29	Lochlee - - -	5 3 8	2 11 10	13 0 0	0 7 4	2 19 2
30	Logie-Pert - -	11 15 7	5 17 9½	17 0 0	0 4 7	6 2 4
31	Mains and Strathmartin	15 18 8	7 19 4	42 18 0	1 4 9	9 4 1
32	Monifieth - -	25 6 2	12 13 1	32 12 0	0 6 5	12 19 6
33	Montrose - - -	102 4 3	51 2 1½	123 1 10	0 19 3	52 1 4
34	Newtyle - - -	9 4 4	4 12 2	10 0 0	0 0 11	4 13 1
35	Oathlaw - - -	3 10 0	1 15 0	3 10 0	...	1 15 0
36	Panbride - - -	10 8 5	5 4 2½	10 10 0	...	5 4 2
37	Rescobie - - -	6 7 2	3 3 7	7 0 0	0 0 11	3 4 6
38	St Vigeans - -	64 2 3	32 1 1½	98 8 5	1 11 2	33 12 3
39	Strickathrow - -	4 6 4	2 3 2	5 7 2	0 0 11	2 4 1
40	Tannadice - -	13 7 0	6 13 6	13 7 0	...	6 13 6
	Total - -	1,150 8 11	575 4 5½	1,679 19 1	24 3 1	599 6 8
	HADDINGTON.					
1	Dirleton - - -	11 13 10	5 16 11	24 6 7	0 11 11	6 8 10
2	Dunbar - - -	32 12 0	16 6 0	35 0 0	0 1 10	16 7 10
3	Garvald - - -	6 19 2	3 9 7	10 0 0	0 2 9	3 12 4
4	Gladsmuir - -	12 16 7	6 8 3½	17 5 4	0 3 8	6 11 11
5	Haddington - -	39 15 1	19 17 6½	53 3 6	0 11 11	20 9 5
6	Humbie - - -	7 2 2	3 11 1	12 1 0	0 4 7	3 15 8
7	Innerwick - -	7 15 1	3 17 6½	8 0 0	...	3 17 6
8	North Berwick -	12 9 1	6 4 6½	20 0 0	0 7 4	6 11 10
9	Ormiston - - -	6 4 9	3 2 4½	10 0 0	0 3 8	3 6 0
10	Pencaitland - -	8 16 1	4 8 0½	11 8 3	0 2 9	4 10 9
11	Prestonkirk - -	14 2 3	7 1 1½	23 19 6	0 9 2	7 10 3
12	Prestonpans - -	15 14 1	7 17 0½	23 0 7	0 6 5	8 3 5
13	Salton - -	6 0 3	3 0 1½	9 19 3	0 3 8	3 3 9
14	Spot - - -	5 0 6	2 10 3	8 4 3	0 2 9	2 13 0
15	Stenton - - -	5 7 2	2 13 7	11 3 0	0 5 6	2 19 1
16	Tranent - - -	27 6 2	13 13 1	39 13 4	0 11 0	14 4 1
17	Whitekirk - -	9 2 9	4 11 4½	13 15 4	0 4 7	4 15 11
18	Whittingham - -	5 16 8	2 18 4	9 12 9	0 3 8	3 2 0
19	Yester - - -	8 7 0	4 3 6	10 15 2	0 1 10	4 5 4
	Total - -	243 0 8	121 10 4	351 7 10	4 19 0	126 8 11
	INVERNESS.					
1	Abernethy - -	15 5 4	7 12 8	27 16 9	0 11 11	8 4 7
2	Alvie - - -	8 2 0	4 1 0	26 6 1	0 16 6	4 17 6
3	Ardersier - - -	11 2 9	5 11 4½	22 9 8¾	0 10 1	6 1 5
4	Barra - - -	19 13 10	9 16 11	72 0 0	2 7 8	12 4 7
5	Boleskine & Abertarff	15 12 8	7 16 4	47 16 0	1 9 4	9 5 8
6	Bracadale - -	15 4 0	7 12 0	88 16 9	3 7 10	10 19 10

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7	Croy - - -	13 11 10	6 15 11	26 2 3	0 11 11	7 7 10
8	Daviot - - -	14 0 2	7 0 1	21 18 4	0 7 4	7 7 5
9	Dores - - -	14 1 8	7 0 10	21 0 0	0 6 5	7 7 3
10	Duirnish - - -	40 4 6	20 2 3	52 0 0	0 11 0	20 13 3
11	Duthil - - -	14 14 10	7 7 5	25 0 0	0 9 2	7 16 7
12	Glenelg - - -	22 14 10	11 7 5	225 0 0	9 5 2	20 12 7
13	Harris - - -	35 15 1	17 17 6½	55 0 0	0 17 5	18 14 11
14	Inverness - - -	108 8 1	54 4 0½	144 11 1	1 13 0	55 17 0
15	Kilmallie - - -	44 19 6	22 9 9	70 0 0	1 2 11	23 12 8
16	Kilmonivaig - -	23 5 2	11 12 7	65 0 0	1 18 6	13 11 1
17	Kilmorack - -	22 9 0	11 4 6	22 9 0	...	11 4 6
18	Kilmuir (Skye) -	28 6 4	14 3 2	41 14 6	0 11 11	14 15 1
19	Kiltarlity - - -	23 18 2	11 19 1	26 4 2	0 1 10	12 0 11
20	Kingussie - -	17 1 2	8 10 7	70 0 0	2 8 7	10 19 2
21	Kirkhill - - -	13 16 3	6 18 1½	15 0 0	0 0 11	6 19 0
22	Laggan - - -	10 0 2	5 0 1	120 0 0	5 0 10	10 0 11
23	Moy - - -	8 1 2	4 0 7	15 6 0	0 6 5	4 7 0
24	Petty - - -	13 4 2	6 12 1	20 0 0	0 6 5	6 18 6
25	Portree - - -	29 15 8	14 17 10	44 0 0	0 12 10	15 10 8
26	Sleat - - -	22 11 0	11 5 6	45 0 0	1 0 2	12 5 8
27	Snizort - - -	25 19 10	12 19 11	43 19 9	0 16 6	13 16 5
28	Strath - - -	26 5 0	13 2 6	65 0 0	1 15 9	14 18 3
29	Uist, North - -	36 18 0	18 9 0	60 0 0	1 1 1	19 10 1
30	Uist, South - -	57 5 9	28 12 10½	90 0 0	1 10 3	30 3 1
31	Urquhart - - -	25 17 4	12 18 8	110 0 0	3 17 0	16 15 8
	Total - -	778 5 3	389 2 7½	1,779 10 4¾	45 16 8	434 19 1
	KINCARDINE.					
1	Arbuthnot - -	7 18 7	3 19 3½	14 19 0	0 6 5	4 5 8
2	Banchory-Devenick -	20 13 3	10 6 7½	27 4 3	0 6 5	10 13 0
3	Banchory-Ternan -	18 1 9	9 0 10½	23 6 8	0 4 7	9 5 5
4	Benholm - - -	12 8 11	6 4 5½	18 0 0	0 5 6	6 9 11
5	Bervie - - -	9 8 8	4 14 4	11 2 6	0 1 10	4 16 2
6	Dunottar - - -	14 2 10	7 1 5	21 14 8	0 7 4	7 8 9
7	Durris - - -	8 13 3	4 6 7½	13 9 0	0 4 7	4 11 2
8	Fettercairn - -	14 0 1	7 0 0½	21 15 5	0 7 4	7 7 4
9	Fetteresso - -	39 7 2	19 13 7	68 3 7	1 6 7	21 0 2
10	Fordoun - - -	18 5 11	9 2 11½	25 8 5	0 6 5	9 9 4
11	Glenbervie - -	10 9 3	5 4 7½	12 8 3	0 1 10	5 6 5
12	Kinneff - - -	7 15 5	3 17 8½	9 12 6	0 1 10	3 19 6
13	Laurencekirk - -	13 17 8	6 18 10	32 18 0	0 17 5	7 16 3
14	Maryculter - -	7 14 10	3 17 5	8 10 0	0 0 11	3 18 4
15	Marykirk - -	18 0 6	9 0 3	26 18 0	0 8 3	9 8 6
16	Nigg - - -	12 8 0	6 4 0	13 2 0	0 0 11	6 4 11
17	St Cyrus - - -	12 1 8	6 0 10	19 0 10	0 6 5	6 7 3
18	Strachan - - -	7 17 4	3 18 8	13 19 0	0 5 6	4 4 2
	Total - -	253 5 1	126 12 6½	381 12 1	6 0 1	132 12 3
	KINROSS.					
1	Cleish - - -	5 6 4	2 13 2	5 10 0	...	2 13 2
2	Kinross - - -	20 11 6	10 5 9	21 0 0	...	10 5 9
3	Portmoak - -	13 0 11	6 10 5½	13 1 0	...	6 10 5
	Total - -	38 18 9	19 9 4½	39 11 0	...	19 9 4
	KIRKCUDBRIGHT.					
1	Anwoth - - -	7 2 6	3 11 3	13 15 10	0 6 5	3 17 8
2	Balmaclellan - -	9 3 1	4 11 6½	9 3 1	...	4 11 6
3	Balmaghie - -	10 8 8	5 4 4	31 16 10	0 19 3	6 3 7

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		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4	Carrington - -	4 13 0	2 6 6	9 0 0	0 3 8	2 10 2
5	Cockpen - - -	16 9 9	8 4 10½	17 0 0	0 0 11	8 5 9
6	Colinton - - -	16 0 1	8 0 0½	31 10 0	0 13 9	8 13 9
7	Corstorphine - -	11 6 2	5 13 1	36 19 1	1 3 10	6 16 11
8	Cramond - - -	14 19 2	7 9 7	71 3 1	2 11 4	10 0 11
9	Cranston - - -	8 16 3	4 8 1½	13 0 0	0 3 8	4 11 9
10	Crichton - - -	10 16 3	5 8 1½	16 16 5	0 5 6	5 13 7
11	Currie - - -	15 2 1	7 11 0½	30 10 0	0 13 9	8 4 9
12	Dalkeith - - -	39 9 5	19 14 8½	44 11 0½	0 4 7	19 19 3
13	Duddingston - -	29 11 2	14 15 7	70 7 8	1 17 7	16 13 2
14	Edinburgh - -	469 8 4	234 14 2	672 2 11	9 6 1	244 0 3
15	Fala - - -	3 3 5	1 11 8½	12 13 9	0 9 2	2 0 10
16	Glencross - -	5 10 7	2 15 3½	10 0 0	0 3 8	2 18 11
17	Inveresk - - -	55 18 11	27 19 5½	65 5 0	0 8 3	28 7 8
18	Kirknewton - -	11 12 7	5 16 3½	15 0 0	0 2 9	5 19 0
19	Lasswade - -	35 6 7	17 13 3½	45 10 6	0 9 2	18 2 5
20	Leith, North - -	57 9 11	28 14 11½	140 17 6	3 16 1	32 11 0
21	Leith, South - -	133 18 0	66 19 0	295 7 3	7 7 7	74 6 7
22	Liberton - - -	24 5 1	12 2 6½	56 5 6	1 9 4	13 11 10
23	Newbattle - -	14 16 5	7 8 2½	25 0 8	0 9 2	7 17 4
24	Newton - - -	12 5 1	6 2 6½	25 12 2	0 11 11	6 14 5
25	Penicuik - - -	20 1 10	10 0 11	30 0 0	0 9 2	10 10 1
26	Ratho - - -	13 4 8	6 12 4	13 12 8	...	6 12 4
27	St Cuthberts and Canongate Combination -	554 3 7	277 1 9½	728 15 6	8 0 5	285 2 2
28	Stow - - -	13 19 11	6 19 11½	25 9 6	0 10 1	7 10 0
29	Temple - - -	9 13 2	4 16 7	12 0 0	0 1 10	4 18 5
	Total - -	1,639 0 11	819 10 5½	2,559 14 2½	42 0 7	861 10 3
	ELGIN OR MORAY.					
1	Alves - - -	6 17 10	3 8 11	7 0 0	...	3 8 11
2	Cromdale - - -	28 14 11	14 7 5½	51 14 4	1 1 1	15 8 6
3	Dallas - - -	9 16 6	4 18 3	15 0 0	0 4 7	5 2 10
4	Drainy - - -	11 8 9	5 14 4½	29 1 3	0 16 6	6 10 10
5	Duffus - - -	19 1 11	9 10 11½	25 0 0	0 5 6	9 16 5
6	Dyke and Moy - -	10 6 3	5 3 1½	15 15 0	0 4 7	5 7 8
7	Edinkillie - - -	10 6 2	5 3 1	17 4 10	0 6 5	5 9 6
8	Elgin - - -	44 7 1	22 3 6½	47 17 5	0 3 8	22 7 2
9	Forres - - -	26 1 10	13 0 11	42 19 0	0 15 7	13 16 6
10	Kinloss - - -	9 1 6	4 10 9	12 0 0	0 2 9	4 13 6
11	Knockando - -	13 1 10	6 10 11	30 0 0	0 15 7	7 6 6
12	New Spynie - -	8 15 9	4 7 10½	12 0 0	0 2 9	4 10 7
13	Rafford - - -	7 19 4	3 19 8	10 10 0	0 2 9	4 2 5
14	Rothes - - -	14 7 11	7 3 11½	45 0 0	1 8 5	8 12 4
15	St Andrews-Lhanbride	9 3 9	4 11 10½	12 0 0	0 2 9	4 14 7
16	Urquhart - - -	16 16 1	8 8 0½	23 16 11	0 6 5	8 14 5
	Total - -	246 7 5	123 3 8½	396 18 9	6 19 4	130 2 8
	FIFE.					
1	Abbotshall - -	33 16 6	16 18 3	53 7 4	0 18 4	17 16 7
2	Abdie - - -	11 15 7	5 17 9½	14 10 0	0 2 9	6 0 6
3	Aberdour - -	13 19 5	6 19 8½	20 0 0	0 5 6	7 5 2
4	Anstruther-Easter -	7 0 2	3 10 1	7 7 0	...	3 10 1
5	Anstruther-Wester -	3 3 1	1 11 6½	5 5 0	0 1 10	1 13 4
6	Auchterderran - -	14 8 11	7 4 5½	15 18 0	0 0 11	7 5 4
7	Auchtermuchty -	23 11 11	11 15 11½	23 12 0	...	11 15 11
8	Auchtertool - -	4 0 0	2 0 0	5 0 0	0 0 11	2 0 11
9	Balmerino - -	7 9 11	3 14 11½	10 0 0	0 2 9	3 17 8
10	Beath - - -	7 12 0	3 16 0	20 5 4	0 11 11	4 7 11

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		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
11	Burntisland - -	15 10 9	7 15 4½	35 16 4	0 18 4	8 13 8
12	Cameron - - -	9 2 4	4 11 2	12 12 0	0 2 9	4 13 11
13	Carnbee - - -	8 2 11	4 1 5½	8 3 0	...	4 1 5
14	Carnock - - -	9 11 9	4 15 10½	17 3 4	0 7 4	5 3 2
15	Ceres - - -	23 0 0	11 10 0	23 0 0	...	11 10 0
16	Collessie - - -	10 17 3	5 8 7½	17 11 11	0 6 5	5 15 0
17	Crail - - -	13 11 4	6 15 8	14 14 0	...	6 15 8
18	Creich - - -	3 4 11	1 12 5½	3 5 0	...	1 12 5
19	Cults - - -	6 9 7	3 4 9½	6 10 0	...	3 4 9
20	Cupar - - -	49 5 6	24 12 9	52 10 0	0 2 9	24 15 6
21	Dairsie - - -	5 1 0	2 10 6	5 5 0	...	2 10 6
22	Dalgety - - -	9 4 5	4 12 2½	16 7 10	0 6 5	4 18 7
23	Denino - - -	3 13 7	1 16 9½	6 2 9	0 1 10	1 18 7
24	Dunfermline - -	136 17 8	68 8 10	145 1 7	0 7 4	68 16 2
25	Dysart - - -	53 7 5	26 13 8½	70 12 1	0 15 7	27 9 3
26	Elie - - -	6 7 6	3 3 9	10 0 0	0 3 8	3 7 5
27	Falkland - - -	21 15 10	10 17 11	21 15 10	...	10 17 11
28	Ferry-Port-on-Craig -	12 13 10	6 6 11	15 0 0	0 1 10	6 8 9
29	Forgan - - -	9 4 1	4 12 0½	10 0 0	0 0 11	4 12 11
30	Inverkeithing - -	18 8 11	9 4 5½	20 0 0	0 1 10	9 6 3
31	Kemback - - -	5 13 5	2 16 8½	11 2 0	0 4 7	3 1 3
32	Kennoway - -	14 18 1	7 9 0½	20 0 0	0 4 7	7 13 7
33	Kettle - - -	16 17 2	8 8 7	17 0 0	...	8 8 7
34	Kilconquhar - -	19 13 5	9 16 8½	20 0 0	...	9 16 8
35	Kilmany - - -	5 6 4	2 13 2	10 0 0	0 4 7	2 17 9
36	Kilrenny - - -	14 17 4	7 8 8	15 0 0	...	7 8 8
37	Kinghorn - - -	21 8 0	10 14 0	41 5 1	0 18 4	11 12 4
38	Kinglassie - -	8 14 5	4 7 2½	9 0 0	...	4 7 2
39	Kingsbarns - -	7 1 2	3 10 7	14 10 6½	0 6 5	3 17 0
40	Kirkcaldy - -	35 14 3	17 17 1½	72 15 6	1 13 11	19 11 0
41	Largo - - -	20 15 6	10 7 9	33 0 0	0 11 0	10 18 9
42	Leslie - - -	26 8 7	13 4 3½	32 11 2	0 5 6	13 9 9
43	Leuchars - - -	15 6 11	7 13 5½	26 0 0	0 10 1	8 3 6
44	Logie - - -	3 5 5	1 12 8½	5 0 0	0 1 10	1 14 6
45	Markinch - -	45 0 11	22 10 5½	48 8 8	0 2 9	22 13 2
46	Monimail - -	9 1 6	4 10 9	15 4 0	0 5 6	4 16 3
47	Newburgh - -	20 7 4	10 3 8	20 10 0	...	10 3 8
48	Newburn - - -	3 5 5	1 12 8½	3 5 5	...	1 12 8
49	Pittenweem - -	9 1 3	4 10 7½	10 0 0	0 0 11	4 11 6
50	St Andrews - -	44 5 4	22 2 8	58 19 5½	0 13 9	22 16 5
51	St Leonards - -	4 0 9	2 0 4½	6 15 5	0 2 9	2 3 1
52	Saline - - -	8 16 2	4 8 1	12 0 0	0 2 9	4 10 10
53	Scoonie - - -	20 13 7	10 6 9½	25 0 0	0 3 8	10 10 5
54	Strathmiglo - -	16 10 3	8 5 1½	21 10 0	0 4 7	8 9 8
55	Torryburn - -	10 9 3	5 4 7½	12 0 0	0 1 10	5 6 5
56	Wemyss - - -	37 19 9	18 19 10½	65 3 4	1 4 9	20 4 7
	Total - -	997 19 7	498 19 9½	1,312 15 11	14 6 0	513 4 5
	FORFAR.					
1	Aberlemno - -	7 19 10	3 19 11	10 0 0	0 1 10	4 1 9
2	Airlie - - -	6 15 7	3 7 9½	7 0 0	...	3 7 9
3	Arbirlot - - -	8 3 3	4 1 7½	10 10 7	0 1 10	4 3 5
4	Arbroath - - -	58 19 0	29 9 6	91 17 6	1 10 3	30 19 9
5	Auchterhouse - -	6 0 1	3 0 0½	6 1 0	...	3 0 0
6	Barry - - -	16 0 9	8 0 4½	21 0 0	0 4 7	8 4 11
7	Brechin - - -	55 2 6	27 11 3	71 10 5	0 14 8	28 5 11
8	Carmylie - - -	8 12 11	4 6 5½	12 0 0	0 2 9	4 9 2
9	Craig - - -	14 3 7	7 1 9½	14 3 7	...	7 1 9
10	Dun - - - -	4 13 9	2 6 10½	5 9 10	0 0 11	2 7 9
11	Dundee - - -	425 3 4	212 11 8	500 1 7	3 8 9	216 0 5
12	Dunnichen - -	11 16 11	5 18 5½	14 0 0	0 1 10	6 0 3

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		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
18	Ordiquhill - -	4 16 2	2 8 1	6 0 0	0 0 11	2 9 0
19	Rathven - -	49 1 2	24 10 7	67 15 4½	0 17 5	25 8 0
20	Rothiemay - -	9 5 3	4 12 7½	18 6 4½	0 8 3	5 0 10
21	St Fergus - -	10 17 4	5 8 8	16 10 6	0 5 6	5 14 2
	Total - -	359 8 1	179 14 0½	566 15 2½	9 8 10	189 2 7
	BERWICK.					
1	Ayton - - -	13 9 5	6 14 8½	24 3 4	0 10 1	7 4 9
2	Channelkirk - -	6 5 11	3 2 11½	13 3 4	0 6 5	3 9 4
3	Chirnside - -	9 1 8	4 10 10	20 10 6	0 10 1	5 0 11
4	Coldingham - -	22 3 4	11 1 8	30 0 0	0 7 4	11 9 0
5	Coldstream - -	21 11 6	10 15 9	39 3 2	0 16 6	11 12 3
6	Dunse - - -	23 17 7	11 18 9½	45 0 6	0 19 3	12 18 0
7	Eccles - - -	14 13 11	7 6 11½	25 0 0	0 9 2	7 16 1
8	Edrom - - -	10 13 8	5 6 10	25 2 6	0 12 10	5 19 8
9	Eyemouth - -	9 17 0	4 18 6	20 0 0	0 9 2	5 7 8
10	Greenlaw - - -	10 11 8	5 5 10	25 7 4	0 13 9	5 19 7
11	Hutton - - -	8 17 0	4 8 6	25 14 0	0 15 7	5 4 1
12	Ladykirk - - -	3 16 1	1 18 0½	13 1 6	0 8 3	2 6 3
13	Langton - - -	3 19 10	1 19 11	10 17 1	0 6 5	2 6 4
14	Lauder - - -	17 14 10	8 17 5	44 11 2	1 4 9	10 2 2
15	Swinton - - -	8 5 4	4 2 8	18 5 6	0 9 2	4 11 10
	Total - -	184 18 9	92 9 4½	379 19 11	8 18 9	101 7 11
	BUTE.					
1	Kilbride (Arran) -	22 9 9	11 4 10½	35 0 0	0 11 11	11 16 9
2	Kilmory - - -	27 17 10	13 18 11	40 0 0	0 11 0	14 9 11
3	North Bute - -	6 3 6	3 1 9	15 0 0	0 8 3	3 10 0
4	Rothesay - - -	44 17 5	22 8 8½	45 14 0	0 0 11	22 9 7
	Total - -	101 8 6	50 14 3	135 14 0	1 12 1	52 6 3
	CAITHNESS.					
1	Bower - - -	13 3 10	6 11 11	16 2 7	0 2 9	6 14 8
2	Canisbay - - -	18 12 3	9 6 1½	40 0 0	0 19 3	10 5 4
3	Dunnet - - -	15 3 6	7 11 9	27 16 2	0 11 11	8 3 8
4	Halkirk - - -	24 13 10	12 6 11	36 18 5	0 11 0	12 17 11
5	Latheron - - -	61 13 0	30 16 6	107 12 0	2 2 2	32 18 8
6	Olrick - - -	11 19 3	5 19 7½	32 10 6½	0 19 3	6 18 10
7	Reay - - -	23 8 6	11 14 3	30 0 0	0 6 5	12 0 8
8	Thurso - - -	36 17 2	18 8 7	89 12 10½	2 8 7	20 17 2
9	Watten - - -	10 11 0	5 5 6	10 11 0	...	5 5 6
10	Wick - - -	78 9 9	39 4 10½	100 0 0	1 0 2	40 5 0
	Total - -	294 12 1	147 6 0½	491 3 7	9 1 6	156 7 5
	CLACKMANNAN.					
1	Alloa - - -	53 12 7	26 16 3½	55 7 10	0 1 10	26 18 1
2	Clackmannan - -	37 10 3	18 15 1½	41 0 4	0 3 8	18 18 9
3	Dollar - - -	10 19 7	5 9 9½	11 0 0	...	5 9 9
4	Logie - - -	16 12 3	8 6 1½	39 1 4	1 0 2	9 6 3
5	Tillicoultry - -	23 8 6	11 14 3	24 15 2	0 0 11	11 15 2
	Total - -	142 3 2	71 1 7	171 4 8	1 6 7	72 8 0

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	DUMBARTON.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Arrochar - - -	4 16 8	2 8 4	50 0 0	2 1 3	4 9 7
2	Bonhill - - -	46 19 7	23 9 9½	69 10 10	1 1 1	24 10 10
3	Cardross - - -	32 4 0	16 2 0	50 0 1	0 16 6	16 18 6
4	Cumbernauld - -	33 19 10	16 19 11	45 0 0	0 10 1	17 10 0
5	Dumbarton - -	28 18 2	14 9 1	50 18 4	1 0 2	15 9 3
6	Kilmaronock - -	7 10 3	3 15 1½	17 5 0	0 9 2	4 4 3
7	Kilpatrick, New -	26 2 1	13 1 0½	87 7 6	2 15 11	15 16 11
8	Kilpatrick, Old - -	51 3 9	25 11 10½	63 13 0	0 11 0	26 2 10
9	Kirkintilloch - -	62 8 9	31 4 4½	63 0 0	...	31 4 4
10	Luss - - - -	8 9 10	4 4 11	25 0 0	0 15 7	5 0 6
11	Roseneath - -	7 7 0	3 13 6	20 0 0	0 11 11	4 5 5
12	Row - - -	29 0 9	14 10 4½	43 6 8	0 12 10	15 3 2
	Total - -	339 0 8	169 10 4	585 1 5	11 5 6	180 15 7
	DUMFRIES.					
1	Annan - - -	39 17 10	19 18 11	45 5 0	0 4 7	20 3 6
2	Caerlaverock - -	9 15 9	4 17 10½	12 0 0	0 1 10	4 19 8
3	Canonbie - -	23 13 9	11 16 10½	36 0 0	0 11 0	12 7 10
4	Closeburn - -	12 15 0	6 7 6	17 4 6	0 3 8	6 11 2
5	Cummertrees - -	10 6 2	5 3 1	18 8 0	0 7 4	5 10 5
6	Dalton - - -	5 3 0	2 11 6	10 0 0	0 4 7	2 16 1
7	Dornock - - -	6 12 4	3 6 2	15 7 8	0 8 3	3 14 5
8	Dryfesdale - -	16 7 0	8 3 6	25 0 0	0 8 3	8 11 9
9	Dumfries - - -	80 4 4	40 2 2	117 19 1	1 14 10	41 17 0
10	Dunscore - - -	11 17 0	5 18 6	18 17 1	0 6 5	6 4 11
11	Durrisdeer - -	11 13 3	5 16 7½	24 3 10½	0 11 11	6 8 6
12	Eskdalemuir - -	5 7 8	2 13 10	11 15 3	0 5 6	2 19 4
13	Ewes - - -	2 14 8	1 7 4	3 0 0	...	1 7 4
14	Glencairn - -	16 18 1	8 9 0½	32 17 2	0 14 8	9 3 8
15	Graitny - - -	13 15 1	6 17 6½	17 18 4	0 3 8	7 1 2
16	Half-Morton - -	5 18 11	2 19 5½	9 19 4	0 3 8	3 3 1
17	Hoddam - - -	12 5 8	6 2 10	29 14 10	0 15 7	6 18 5
18	Holywood - -	8 5 9	4 2 10½	10 0 0	0 1 10	4 4 8
19	Hutton - - -	6 14 10	3 7 5	12 17 6	0 5 6	3 12 11
20	Johnstone - -	8 7 6	4 3 9	30 2 8	1 0 2	5 3 11
21	Keir - - -	7 13 9	3 16 10½	12 9 3	0 4 7	4 1 5
22	Kirkconnel - -	9 8 4	4 14 2	15 8 6	0 5 6	4 19 8
23	Kirkmahoe - -	12 5 0	6 2 6	22 2 0	0 9 2	6 11 8
24	Kirkmichael - -	8 18 10	4 9 5	12 15 0	0 3 8	4 13 1
25	Kirkpatrick-Fleming	13 4 4	6 12 2	18 6 8	0 4 7	6 16 9
26	Langholm - -	22 0 7	11 0 3½	22 1 0	...	11 0 3
27	Lochmaben - -	21 18 10	10 19 5	62 5 1	1 16 8	12 16 1
28	Middlebie - -	16 15 11	8 7 11½	40 12 8	1 2 0	9 9 11
29	Moffat - - -	17 15 0	8 17 6	20 0 0	0 1 10	8 19 4
30	Morton - - -	16 17 7	8 8 9½	33 15 4	0 15 7	9 4 4
31	Penpont - - -	10 4 4	5 2 2	14 18 0	0 4 7	5 6 9
32	Ruthwell - - -	8 1 3	4 0 7½	11 11 2	0 2 9	4 3 4
33	St Mungo - -	4 16 6	2 8 3	9 8 6	0 4 7	2 12 10
34	Sanquhar - -	27 18 10	13 19 5	32 11 7	0 4 7	14 4 0
35	Tinwald - - -	8 9 6	4 4 9	10 7 0	0 1 10	4 6 7
36	Torthorwald - -	10 3 3	5 1 7½	20 5 10	0 9 2	5 10 9
37	Tynron - - -	3 19 0	1 19 6	6 13 0	0 2 9	2 2 3
38	Wamphray - -	4 2 2	2 1 1	19 0 0	0 13 9	2 14 10
39	Westerkirk - -	5 6 4	2 13 2	12 0 0	0 6 5	2 19 7
	Total - -	538 12 11	269 6 5½	895 0 10½	16 7 3	285 13 2
	EDINBURGH.					
1	Borthwick - -	12 12 7	6 6 3½	14 9 6	0 1 10	6 8 1
2	Calder, Mid - -	11 6 8	5 13 4	11 6 8	...	5 13 4
3	Calder, West - -	13 0 3	6 10 1½	19 7 10	0 5 6	6 15 7

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
49	Midmar	8	16	5	4	8	2½	13	2	9	0	3	8	4	11	10
50	Monquhitter	16	14	10	8	7	5	16	14	10	...			8	7	5
51	Monymusk	7	4	6	3	12	3	8	7	9	0	0	11	3	13	2
52	Newhills	22	7	7	11	3	9½	36	5	0	0	12	10	11	16	7
53	Oyne	6	8	6	3	4	3	13	12	0	0	6	5	3	10	8
54	Peterculter	10	3	3	5	1	7½	10	10	0	...			5	1	7
55	Peterhead	53	11	5	26	15	8½	82	14	6	1	6	7	28	2	3
56	Pitsligo	11	2	5	5	11	2½	16	0	0	0	4	7	5	15	9
57	Premnay	5	7	11	2	13	11½	15	12	4	0	9	2	3	3	1
58	Rathen	17	2	10	8	11	5	17	2	10	...			8	11	5
59	Rhynie	7	16	3	3	18	1½	12	0	0	0	3	8	4	1	9
60	Skene	14	8	5	7	4	2½	14	10	0	...			7	4	2
61	Slains	9	15	6	4	17	9	10	0	0	...			4	17	9
62	Strathdon	13	0	6	6	10	3	30	0	0	0	15	7	7	5	10
63	Strichen	15	14	4	7	17	2	21	0	0	0	4	7	8	1	9
64	Tarland and Migvie	8	10	9	4	5	4½	20	0	0	0	10	1	4	15	5
65	Tarves	19	7	0	9	13	6	23	1	10	0	3	8	9	17	2
66	Tough	5	19	0	2	19	6	6	0	0	...			2	19	6
67	Towie	5	12	11	2	16	5½	13	15	11	0	7	4	3	3	9
68	Tullynessle	6	16	7	3	8	3½	7	19	8	0	0	11	3	9	2
69	Turriff	24	11	6	12	5	9	35	14	5	0	10	1	12	15	10
70	Tyrie	19	4	10	9	12	5	30	8	11	0	10	1	10	2	6
71	Udny	11	6	6	5	13	3	15	0	0	0	3	8	5	16	11
	Total	1,360	0	3	680	0	1½	1,767	19	6	18	10	4	698	9	3
	ARGYLL.															
1	Ardchattan & Muckairn	20	3	6	10	1	9	45	0	0	1	2	11	11	4	8
2	Ardnamurchan	43	12	0	21	16	0	130	0	0	3	18	10	25	14	10
3	Campbeltown	72	15	1	36	7	6½	104	19	0	1	9	4	37	16	10
4	Coll	8	6	9	4	3	4½	38	12	0	1	7	6	5	10	10
5	Dunoon and Kilmun	35	1	10	17	10	11	85	0	0	2	5	10	19	16	9
6	Glassary	39	3	4	19	11	8	53	3	0	0	12	10	20	4	6
7	Glenorchy and Inishail	13	14	0	6	17	0	60	0	0	2	2	2	8	19	2
8	Inverary	18	8	11	9	4	5½	39	1	2	0	19	3	10	3	8
9	Inverchaolain	5	16	6	2	18	3	8	0	0	0	1	10	3	0	1
10	Jura	11	13	2	5	16	7	23	0	0	0	10	1	6	6	8
11	Kilarrow	40	13	0	20	6	6	70	12	6	1	7	6	21	14	0
12	Kilbrandon	21	0	1	10	10	0½	25	0	0	0	3	8	10	13	8
13	Kilcalmonell & Kilberry	25	19	6	12	19	9	26	0	0	...			12	19	9
14	Kilchoman	35	5	4	17	12	8	74	7	6	1	15	9	19	8	5
15	Kilchrenan & Dalavich	7	17	2	3	18	7	41	10	4	1	11	2	5	9	9
16	Kildalton	30	6	10	15	3	5	88	15	0	2	13	2	17	16	7
17	Kilfinan	14	13	2	7	6	7	30	0	0	0	13	9	8	0	4
18	Kilfinichen	34	5	6	17	2	9	60	0	0	1	3	10	18	6	7
19	Killean and Kilchenzie	20	0	4	10	0	2	50	5	0	1	7	6	11	7	8
20	Kilmartin	9	19	0	4	19	6	25	0	0	0	13	9	5	13	3
21	Kilmore and Kilbride	23	2	2	11	11	1	29	10	0	0	5	6	11	16	7
22	Kilninian and Kilmore	34	19	11	17	9	11½	80	0	0	2	1	3	19	11	2
23	Kilninver & Kilmelfort	7	0	0	3	10	0	11	5	0	0	3	8	3	13	8
24	Knapdale, North	17	10	4	8	15	2	40	0	0	1	0	2	9	15	4
25	Knapdale, South	18	10	6	9	5	3	20	0	0	0	0	11	9	6	2
26	Lismore and Appin	34	18	10	17	9	5	94	2	0	2	14	1	20	3	6
27	Lochgoilhead	8	9	8	4	4	10	50	0	0	1	18	6	6	3	4
28	Morven	14	15	8	7	7	10	71	5	0	2	11	4	9	19	2
29	Saddell and Skipness	15	2	2	7	11	1	30	18	3	0	14	8	8	5	9
30	Strachur	5	3	8	2	11	10	36	13	4	1	8	5	4	0	3
31	Stralachlan	3	17	4	1	18	8	18	6	8	0	12	10	2	11	6
32	Torosay	13	9	4	6	14	8	51	3	0	1	14	10	8	9	6
33	Tyree	34	3	9	17	1	10½	47	0	0	0	11	11	17	13	9
	Total	739	18	4	369	19	2	1,658	8	9	41	18	9	411	17	8

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
	AYR.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Ardrossan	34 15 8	17 7 10	47 5 0	0 11 0	17 18 10
2	Auchinleck	13 7 10	6 13 11	37 6 0	1 2 0	7 15 11
3	Ayr	55 19 1	27 19 6½	86 17 0	1 8 5	29 7 11
4	Ballantrae	13 15 2	6 17 7	50 0 0	1 13 0	8 10 7
5	Beith	42 5 1	21 2 6½	50 0 0	0 7 4	21 9 10
6	Colmonell	22 12 2	11 6 1	45 8 3	1 1 1	12 7 2
7	Coylton	11 11 10	5 15 11	15 0 0	0 2 9	5 18 8
8	Cumnock, New	19 17 0	9 18 6	35 0 0	0 13 9	10 12 3
9	Cumnock, Old	21 8 4	10 14 2	38 4 5	0 15 7	11 9 9
10	Dailly	17 15 0	8 17 6	50 0 0	1 9 4	10 6 10
11	Dalmellington	9 12 3	4 16 1½	50 0 0	1 16 8	6 12 9
12	Dalry	36 4 10	18 2 5	49 19 11½	0 12 10	18 15 3
13	Dalrymple	7 2 0	3 11 0	12 7 2	0 4 7	3 15 7
14	Dreghorn	9 4 6	4 12 3	30 14 3	0 19 3	5 11 6
15	Dundonald	48 19 5	24 9 8½	72 19 0	1 2 0	25 11 8
16	Fenwick	16 5 9	8 2 10½	20 0 10	0 3 8	8 6 6
17	Galston	32 14 7	16 7 3½	57 11 3	1 2 11	17 10 2
18	Girvan	54 2 8	27 1 4	82 16 3	1 6 7	28 7 11
19	Irvine	36 13 2	18 6 7	48 2 8	0 10 1	18 16 8
20	Kilbirnie	19 17 4	9 18 8	39 1 8	0 17 5	10 16 1
21	Kilbride, West	14 4 8	7 2 4	22 10 5½	0 7 4	7 9 8
22	Kilmarnock	140 6 3	70 3 1½	259 1 3½	5 9 1	75 12 2
23	Kilmaurs	19 15 3	9 17 7½	35 9 5	0 14 8	10 12 3
24	Kilwinning	38 5 9	19 2 10½	49 9 5	0 10 1	19 12 11
25	Kirkmichael	22 3 0	11 1 6	22 3 0	...	11 1 6
26	Kirkoswald	15 17 2	7 18 7	16 0 0	...	7 18 7
27	Largs	30 10 9	15 5 4½	31 0 0	...	15 5 4
28	Loudoun	34 14 8	17 7 4	52 0 6	0 15 7	18 2 11
29	Mauchline	16 5 7	8 2 9½	16 10 0	...	8 2 9
30	Maybole	51 4 9	25 12 4½	57 5 0	0 5 6	25 17 10
31	Monkton	14 11 11	7 5 11½	28 5 8	0 12 10	7 18 9
32	Muirkirk	25 4 6	12 12 3	51 4 1	1 3 10	13 16 1
33	Newton-upon-Ayr	30 6 11	15 3 5½	30 6 11	...	15 3 5
34	Ochiltree	12 18 5	6 9 2½	18 0 0	0 4 7	6 13 9
35	Riccarton	23 10 5	11 15 2½	30 2 7½	0 6 5	12 1 7
36	St Quivox	42 11 5	21 5 8½	50 17 3	0 7 4	21 13 0
37	Sorn	30 12 3	15 6 1½	31 0 0	...	15 6 1
38	Stevenston	27 12 10	13 16 5	35 13 7½	0 7 4	14 3 9
39	Stewarton	33 19 0	16 19 6	39 8 5½	0 5 6	17 5 0
40	Tarbolton	20 8 1	10 4 0½	50 0 0	1 7 6	11 11 6
	Total	1,169 7 3	584 13 7½	1,845 1 5	30 17 10	615 10 8
	BANFF.					
1	Aberlour	10 18 3	5 9 1½	23 0 0	0 11 0	6 0 1
2	Alvah	10 19 10	5 9 11	11 0 0	...	5 9 11
3	Banff	28 17 2	14 8 7	54 3 0	1 2 11	15 11 6
4	Boharm	10 10 2	5 5 1	15 0 0	0 3 8	5 8 9
5	Botriphnie	5 11 6	2 15 9	5 11 6	...	2 15 9
6	Boyndie	11 6 8	5 13 4	17 12 10	0 5 6	5 18 10
7	Cabrach	6 9 2	3 4 7	10 0 0	0 3 8	3 8 3
8	Cullen	10 11 9	5 5 10½	11 0 0	...	5 5 10
9	Deskford	6 18 10	3 9 5	10 3 3	0 2 9	3 12 2
10	Fordyce and Portsoy	25 19 10	12 19 11	48 3 2	1 0 2	14 0 1
11	Gamrie and Macduff	35 16 1	17 18 0½	50 15 0	0 13 9	18 11 9
12	Grange	12 19 6	6 9 9	14 4 9½	0 0 11	6 10 8
13	Inveravon	20 2 10	10 1 5	40 0 0	0 18 4	10 19 9
14	Keith	33 13 0	16 16 6	46 14 5	0 11 11	17 8 5
15	Kirkmichael	12 14 5	6 7 2½	30 0 0	0 15 7	7 2 9
16	Marnoch	21 0 5	10 10 2½	40 15 0	0 18 4	11 8 6
17	Mortlach	20 18 9	10 9 4½	30 0 0	0 8 3	10 17 7

SUMMARY—Church Collections.

No.	Counties.	Receipt. Amount of Monies Received. £	s.	d.	Expenditure. Expended on the Relief of the Poor. £	s.	d.	Expenditure. Expended on other Purposes. £	s.	d.
1	Aberdeen,	2,837	7	2¼	500	16	8½	1,032	19	11
2	Argyll,	764	18	9¾	56	10	5½	715	12	4
3	Ayr,	2,122	7	10¼	703	4	9½	1,378	15	2¾
4	Banff,	622	7	0½	40	14	9	610	12	8
5	Berwick,	546	7	8½	258	4	10	297	14	11½
6	Bute,	320	11	7¼	49	14	9	261	16	1½
7	Caithness,	120	6	6¼	7	3	0	113	3	6¼
8	Clackmannan,	299	13	2	38	17	0	265	7	8
9	Dumbarton,	884	12	8½	333	3	11	602	19	0¾
10	Dumfries,	1,143	12	6	222	7	8	907	2	8
11	Edinburgh,	4,085	13	3	1,796	4	8	1,956	4	8
12	Elgin,	510	8	6	108	16	5	395	7	5
13	Fife,	1,770	12	2	462	13	8	1,287	5	1
14	Forfar,	2,167	7	3	955	13	2	1,179	0	10
15	Haddington,	415	14	11	198	17	10	214	13	10
16	Inverness,	183	14	10	16	5	2	154	15	8
17	Kincardine,	372	19	4	113	1	4	256	15	0
18	Kinross,	96	18	7	32	12	8	61	16	8
19	Kirkcudbright,	753	5	9	161	15	0	578	9	1
20	Lanark,	3,376	19	11	1,608	11	1	1,690	19	9
21	Linlithgow,	338	19	0	157	0	1	167	4	4
22	Nairn,	44	18	6	2	0	0	42	4	8
23	Orkney and Shetland,	247	1	1	53	8	5	187	1	0
24	Peebles,	242	10	2	131	13	3	105	6	0
25	Perth,	1,977	16	9	569	11	7	1,387	8	1
26	Renfrew,	1,707	9	4	549	16	2	1,014	8	2
27	Ross,	206	6	1	14	5	0	169	17	8
28	Roxburgh,	848	10	1	333	11	9	440	2	8
29	Selkirk,	204	13	1	80	19	0	69	10	10
30	Stirling,	984	16	5	404	0	0	572	0	10
31	Sutherland,	98	10	0	1	5	0	95	5	3
32	Wigtown,	557	0	10	39	10	11	536	15	2
	Total	30,854	10	11¼	10,002	10	0½	18,748	16	9¾

APPENDIX (B.)—No. 13.

TABLE showing the Twenty-eighth Distribution of the Parliamentary Grant of Ten Thousand Pounds in Aid of Medical Relief afforded to the Poor during the Year ended 14th May 1876.

☞ Fractional parts of a Penny not being payable by the Exchequer, are deducted from the total sums payable to the Parishes.

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	ABERDEEN.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Aberdeen - -	248	16	0	124	8	0	253	9	1	0	4	7	124	12	7
2	Aberdour - - -	12	17	0	6	8	6	20	1	6	0	6	5	6	14	11
3	Aboyne - - -	9	9	8	4	14	10	12	15	4	0	2	9	4	17	7
4	Alford - - -	8	12	10	4	6	5	15	0	0	0	5	6	4	11	11
5	Auchindoir - -	8	19	5	4	9	8½	9	0	0	...			4	9	8
6	Auchterless - -	13	3	3	6	11	7½	14	11	6	0	0	11	6	12	6
7	Birse - - -	10	15	10	5	7	11	16	0	0	0	4	7	5	12	6
8	Cairney - - -	13	4	5	6	12	2½	19	14	4½	0	5	6	6	17	8
9	Chapel-of-Garioch -	15	18	5	7	19	2½	28	18	4½	0	11	11	8	11	1
10	Coull - - -	6	0	1	3	0	0½	12	18	8½	0	6	5	3	6	5
11	Crathie and Braemar-	14	5	4	7	2	8	30	0	0	0	14	8	7	17	4
12	Crimond - - -	5	19	10	2	19	11	10	10	0	0	4	7	3	4	6
13	Cruden - - -	18	19	3	9	9	7½	19	0	0	...			9	9	7
14	Culsamond - -	8	1	0	4	0	6	14	15	1½	0	6	5	4	6	11
15	Deer, New - -	29	6	10	14	13	5	30	0	0	0	0	11	14	14	4
16	Deer, Old - -	33	12	7	16	16	3½	38	0	0	0	3	8	16	19	11
17	Drumblade - -	7	12	6	3	16	3	8	0	0	...			3	16	3
18	Drumoak - -	6	6	8	3	3	4	6	19	8	0	0	11	3	4	3
19	Dyce - - -	3	16	2	1	18	1	7	0	0	0	2	9	2	0	10
20	Echt - - -	8	8	5	4	4	2½	11	0	0	0	2	9	4	6	11
21	Ellon - - -	22	19	6	11	9	9	29	6	7	0	5	6	11	15	3
22	Fintray - - -	8	1	3	4	0	7½	10	1	3	0	1	10	4	2	5
23	Forgue - - -	20	1	10	10	0	11	29	6	0	0	8	3	10	9	2
24	Foveran - - -	12	13	1	6	6	6½	16	7	6	0	3	8	6	10	2
25	Fraserburgh - -	27	6	0	13	13	0	40	0	0	0	11	11	14	4	11
26	Fyvie - - -	28	2	0	14	1	0	38	0	0	0	9	2	14	10	2
27	Gartly - - -	8	12	10	4	6	5	13	0	8½	0	3	8	4	10	1
28	Glass - - -	7	3	0	3	11	6	11	0	2	0	3	8	3	15	2
29	Glenmuick - -	17	13	0	8	16	6	27	2	0	0	8	3	9	4	9
30	Huntly - - -	28	9	0	14	4	6	46	17	4	0	16	6	15	1	0
31	Insch - - -	10	8	3	5	4	1½	11	3	8	0	0	11	5	5	0
32	Keig - - -	5	6	10	2	13	5	7	8	2½	0	1	10	2	15	3
33	Kemnay - - -	4	19	6	2	9	9	12	0	6	0	6	5	2	16	2
34	Kildrummy - -	5	4	6	2	12	3	5	5	0	...			2	12	3
35	Kincardine-O'Neil -	14	10	1	7	5	0½	25	0	0	0	9	2	7	14	2
36	King-Edward - -	19	9	4	9	14	8	42	9	8	1	1	1	10	15	9
37	Kinnellar - - -	3	15	5	1	17	8½	8	13	5	0	4	7	2	2	3
38	Kinnethmont - -	8	12	11	4	6	5½	13	18	0	0	4	7	4	11	0
39	Kintore - - -	9	16	2	4	18	1	11	19	7	0	1	10	4	19	11
40	Logie-Buchan - -	5	11	4	2	15	8	6	10	1	0	0	11	2	16	7
41	Logie-Coldstone -	7	16	0	3	18	0	16	0	0	0	7	4	4	5	4
42	Longside - - -	20	8	1	10	4	0½	22	19	0	0	2	9	10	6	9
43	Lonmay - - -	14	19	10	7	9	11	15	0	0	...			7	9	11
44	Lumphanan - -	7	10	7	3	15	3½	7	10	7	...			3	15	3
45	Machar, New - -	9	17	2	4	18	7	11	16	3	0	1	10	5	0	5
46	Machar, Old - -	197	0	3	98	10	1½	197	15	1	0	0	11	98	11	0
47	Meldrum - - -	14	2	10	7	1	5	23	13	3	0	9	2	7	10	7
48	Methlic - - -	14	0	5	7	0	2½	20	9	3	0	5	6	7	5	8

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	SELKIRK.			
1	Ettrick - - - -	18 2 2	2 15 0	14 13 1
2	Galashiels - - -	99 3 11	34 0 0	35 3 11
3	Kirkhope - - - -	8 19 10	5 10 0	3 2 10
4	Selkirk - - - -	69 18 2	36 12 0	10 4 0
5	Yarrow - - - -	8 9 0	2 2 0	6 7 0
	Total -	204 13 1	80 19 0	69 10 10
	STIRLING.			
1	Airth - - - -	23 2 9	...	25 0 0
2	Alva - - - -	60 3 1	28 7 3	26 10 6
3	Baldernock - - -	49 2 9	0 10 0	42 9 8
4	Balfron - - - -	31 2 1	...	33 14 11
5	Bothkennar - - -	8 19 9	...	7 17 0
6	Buchanan - - -	6 1 3	1 10 0	4 11 3
7	Campsie - - - -	99 0 2	89 11 10	...
8	Denny - - - -	19 2 0	2 0 0	20 0 0
9	Drymen - - - -	38 15 1	35 4 0	3 11 1
10	Dunipace - - - -	10 2 2	10 2 2	...
11	Falkirk - - - -	77 13 7	59 14 2	18 4 2
12	Fintry - - - -	27 12 9	14 18 0	12 14 9
13	Gargunnock - - -	4 19 0	1 0 0	3 19 0
14	Kilsyth - - - -	39 9 3	11 9 10	27 19 5
15	Kippen - - - -	30 6 6	...	28 16 6
16	Larbert - - - -	44 14 1	18 4 6	17 9 7
17	Muiravonside - - -	29 5 6	3 11 0	24 19 6
18	Polmont - - - -	57 11 10	46 0 8	11 11 2
19	St Ninians - - -	64 15 0	20 12 9	44 2 3
20	Slamannan - - -	26 8 8	...	26 8 8
21	Stirling - - - -	182 17 7	30 0 0	169 13 8
22	Strathblane - - -	53 11 7	31 3 10	22 7 9
	Total -	984 16 5	404 0 0	572 0 10
	SUTHERLAND.			
1	Assynt - - - -	...	...	...
2	Clyne - - - -	8 7 6	...	8 7 6
3	Creich - - - -	8 17 3	...	8 17 3
4	Dornoch - - - -	12 13 11	...	12 13 11
5	Duirness - - - -	...	...	...
6	Eddrachillis - - -	5 10 4	...	5 10 4
7	Farr—			
	Farr - - - -	...	...	...
	Strathie (*Q. S.* Par. of) -	1 8 9	...	1 8 9
8	Golspie - - - -	33 18 0	...	31 12 5
9	Kildonan - - - -	8 3 7	...	8 3 7
10	Lairg - - - -	3 14 9	0 15 0	4 10 0
11	Loth - - - -	7 5 11	0 10 0	5 11 6
12	Rogart - - - -	8 10 0	...	8 10 0
13	Tongue - - - -	...	...	...
	Total -	98 10 0	1 5 0	95 5 3

No.	County and Parish.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
	WIGTOWN.	£ s. d.	£ s. d.	£ s. d.
1	Glasserton - - -	27 2 6	1 5 0	25 17 6
2	Inch - - - -	55 6 0	21 1 6	32 14 0
3	Kirkcolm - - -	28 11 9	7 0 0	20 19 4
4	Kirkinner - - -	24 9 6	...	27 6 0
5	Kirkmaiden - - -	19 0 7	...	19 0 7
6	Kirkowan - - -	14 7 3	...	14 0 4
7	Leswalt - - - -	14 2 10	...	14 2 10
8	Luce, New - - -	9 14 11	...	9 14 11
9	Luce, Old - - -	48 1 2	...	44 10 6
10	Mochrum - - -	29 0 5	8 4 5	24 10 0
11	Penninghame - - -	72 4 1	...	72 4 1
12	Portpatrick - - -	21 0 0	...	21 0 0
13	Sorby - - - -	25 3 11	2 0 0	23 3 11
14	Stoneykirk - - -	44 16 9	...	37 11 5
15	Stranraer - - -	54 16 0	...	55 4 11
16	Whithorn - - -	37 5 11	...	62 17 7
17	Wigtown - - - -	31 17 3	...	31 17 3
	Total -	557 0 10	39 10 11	536 15 2

No.	County and Parish.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
12	Glenshiel	...	...	...
13	Killearnan	0 13 3	...	0 13 3
14	Kilmuir-Easter	10 0 0	...	10 0 0
15	Kiltearn	7 10 2	...	7 10 2
16	Kincardine	...	...	...
17	Kintail	...	...	...
18	Knockbain	10 8 3	...	10 8 3
19	Lochalsh	4 2 11	...	4 2 11
20	Lochbroom	3 1 6	...	...
21	Lochcarron	3 18 0	...	3 18 0
22	Lochs	...	...	...
23	Logie-Easter	15 16 10	...	15 16 10
24	Nigg	...	...	...
25	Resolis or Kirkmichael	20 15 3	...	20 15 3
26	Rosemarkie	10 0 4	...	10 0 4
27	Rosskeen	...	...	...
28	Stornoway	13 15 5	0 10 0	13 5 5
29	Tain	24 9 9	...	28 1 8
30	Tarbat	...	...	...
31	Uig	3 3 6	...	3 3 6
32	Urquhart	4 2 1	...	4 2 1
33	Urray	1 16 11	...	1 16 11
	Total	206 6 1	14 5 0	169 17 8
	ROXBURGH.			
1	Ancrum	34 2 1	18 8 2	15 1 3
2	Ashkirk	16 19 11	...	13 13 0
3	Bedrule	6 6 0	...	6 6 0
4	Bowden	38 10 4	10 7 8	21 11 5
5	Castleton	26 7 4	1 18 0	22 19 9
6	Cavers	6 11 8	4 9 9	4 15 0
7	Crailing	10 0 0	7 16 4	2 10 0
8	Eckford	7 8 5	5 3 6	0 4 0
9	Ednam	7 19 6	1 17 1	5 15 0
10	Hawick	64 12 5	47 5 1	17 7 4
11	Hopekirk	16 5 0	...	...
12	Hownam	7 12 1	2 15 6	5 19 6
13	Jedburgh	86 7 2	40 10 6	45 16 8
14	Kelso	104 1 8	29 3 6	74 18 2
15	Kirkton	11 0 2	1 3 6	5 1 3
16	Lilliesleaf	16 16 1	8 12 11	8 3 2
17	Linton	10 11 4	0 5 8	14 8 0
18	Mackerston	20 5 2	...	20 5 2
19	Maxton	11 4 2	11 4 2	...
20	Melrose	95 7 6	53 10 0	...
21	Minto	18 17 10	11 0 0	7 14 0
22	Morebattle	22 9 8	22 9 8	...
23	Oxnam	14 6 1	10 4 0	3 9 4
24	Roberton	16 13 11	...	16 13 11
25	Roxburgh	23 7 9	11 16 0	11 11 9
26	St Boswells	20 19 4	4 18 0	14 13 1
27	Smailholm	12 5 1	4 18 8	7 2 0
28	Southdean	13 5 7	4 17 2	5 13 2
29	Sprouston	14 19 8	4 18 0	12 19 2
30	Stitchel	14 16 8	...	11 10 0
31	Wilton	51 16 0	12 15 5	39 0 7
32	Yetholm	26 4 6	1 3 6	25 1 0
	Total	848 10 1	333 11 9	440 2 8

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7	Houston	21 5 7	10 12 9½	40 0 0	0 17 5	11 10 2
8	Inchinnan	5 2 4	2 11 2	13 4 7	0 7 4	2 18 6
9	Innerkip and Gourock	26 14 4	13 7 2	43 10 10	0 15 7	14 2 9
10	Kilbarchan	40 15 11	20 7 11½	41 0 0	...	20 7 11
11	Kilmalcolm	11 15 8	5 17 10	29 16 8	0 16 6	6 14 4
12	Lochwinnoch	36 16 10	18 8 5	37 0 0	...	18 8 5
13	Mearns	23 4 9	11 12 4½	24 0 0	0 0 11	11 13 3
14	Neilston	77 2 5	38 11 2½	101 0 0	1 2 0	39 13 2
15	Paisley	218 5 11	109 2 11½	359 11 10	6 9 3	115 12 2
16	Port-Glasgow	47 8 10	23 14 5	78 6 8	1 8 5	25 2 10
17	Renfrew	22 9 0	11 4 6	32 0 0	0 9 2	11 13 8
	Total	1,080 4 11	540 2 5½	1,994 0 9	41 18 9	582 0 10
	ROSS & CROMARTY.					
1	Alness	10 11 6	5 5 9	21 5 4	0 10 1	5 15 10
2	Applecross	23 16 10	11 18 5	141 19 7	5 8 2	17 6 7
3	Avoch	14 11 7	7 5 9½	30 7 4	0 14 8	8 0 5
4	Barvas	31 17 0	15 18 6	124 8 4	4 5 3	20 3 9
5	Contin	14 15 0	7 7 6	30 11 6	0 14 8	8 2 2
6	Cromarty	19 8 2	9 14 1	42 8 11	1 1 1	10 15 2
7	Dingwall	15 17 2	7 18 7	32 1 10	0 14 8	8 13 3
8	Edderton	8 2 6	4 1 3	24 12 6	0 15 7	4 16 10
9	Fearn	13 9 1	6 14 6½	29 7 3	0 14 8	7 9 2
10	Fodderty	20 6 2	10 3 1	34 13 2	0 12 10	10 15 11
11	Gairloch	40 13 4	20 6 8	86 13 9	2 2 2	22 8 10
12	Glenshiel	6 4 2	3 2 1	27 4 0	0 19 3	4 1 4
13	Killearnan	12 8 1	6 4 0½	41 5 6	1 6 7	7 10 7
14	Kilmuir-Easter	11 19 11	5 19 11½	23 13 9	0 11 0	6 10 11
15	Kiltearn	11 19 4	5 19 8	30 13 10	0 17 5	6 17 1
16	Kincardine	17 11 4	8 15 8	46 8 10	1 6 7	10 2 3
17	Kintail	9 14 8	4 17 4	56 7 6	2 3 1	7 0 5
18	Knockbain	20 0 9	10 0 4½	57 1 4	1 13 11	11 14 3
19	Lochalsh	21 12 10	10 16 5	111 19 0	4 2 6	14 18 11
20	Lochbroom	39 19 10	19 19 11	100 0 0	2 15 0	22 14 11
21	Lochcarron	16 6 8	8 3 4	125 0 0	4 19 11	13 3 3
22	Lochs	30 8 10	15 4 5	126 12 3	4 8 0	19 12 5
23	Logie-Easter	8 3 10	4 1 11	15 16 7	0 7 4	4 9 3
24	Nigg	10 15 4	5 7 8	24 3 11	0 11 11	5 19 7
25	Resolis	12 2 0	6 1 0	32 12 3	0 19 3	7 0 3
26	Rosemarkie	12 19 7	6 9 9½	28 0 6	0 13 9	7 3 6
27	Rosskeen	26 7 0	13 3 6	58 9 1	1 9 4	14 12 10
28	Stornoway	50 3 11	25 1 11½	250 0 0	9 3 4	34 5 3
29	Tain	24 8 9	12 4 4½	38 19 3	0 13 9	12 18 1
30	Tarbat	13 15 9	6 17 10½	40 2 7	1 3 10	8 1 8
31	Uig	27 12 8	13 16 4	44 11 0	0 15 7	14 11 11
32	Urquhart	23 8 3	11 14 1½	53 2 7	1 7 6	13 1 7
33	Urray	21 4 4	10 12 2	21 18 7	0 0 11	10 13 1
	Total	642 16 2	321 8 1	1,952 11 10	60 3 7	381 11 3
	ROXBURGH.					
1	Ancrum	10 19 10	5 9 11	15 11 10	0 4 7	5 14 6
2	Bowden	6 13 10	3 6 11	10 0 0	0 2 9	3 9 8
3	Castleton	17 15 10	8 17 11	30 5 6	0 11 0	9 8 11
4	Cavers	14 4 10	7 2 5	21 17 0	0 7 4	7 9 9
5	Hawick	47 18 6	23 19 3	77 17 7½	1 7 6	25 6 9
6	Hopekirk	6 9 4	3 4 8	8 12 11	0 1 10	3 6 6
7	Jedburgh	38 12 8	19 6 4	72 19 7	1 11 2	20 17 6
8	Kelso	38 17 0	19 8 6	68 10 7	1 7 6	20 16 0
9	Lilliesleaf	6 0 5	3 0 2½	11 5 0	0 4 7	3 4 9

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
10	Maxton	3 11 8	1 15 10	12 8 0	0 8 3	2 4 1
11	Melrose	40 5 2	20 2 7	56 11 6	0 14 8	20 17 3
12	Minto	3 11 1	1 15 6½	5 0 0	0 0 11	1 16 5
13	St Boswells	5 12 9	2 16 4½	5 13 0	...	2 16 4
14	Southdean	7 4 8	3 12 4	8 5 6	0 0 11	3 13 3
15	Sprouston	11 4 10	5 12 5	18 0 11	0 6 5	5 18 10
16	Yetholm	9 15 7	4 17 9½	21 4 8	0 10 1	5 7 10
	Total	268 18 0	134 9 0	444 3 7½	7 19 6	142 8 4
	SELKIRK.					
1	Ettrick	4 7 6	2 3 9	12 0 0	0 7 4	2 11 1
2	Galashiels	16 4 4	8 2 2	54 5 2	1 14 10	9 17 0
3	Kirkhope	5 5 4	2 12 8	10 0 0	0 4 7	2 17 3
4	Selkirk	25 8 1	12 14 0½	38 4 7	0 11 11	13 5 11
5	Yarrow	5 10 4	2 15 2	10 10 0	0 4 7	2 19 9
	Total	56 15 7	28 7 9½	124 19 9	3 3 3	31 11 0
	STIRLING.					
1	Airth	12 1 10	6 0 11	20 0 0	0 7 4	6 8 3
2	Alva	16 3 2	8 1 7	22 6 1	0 5 6	8 7 1
4	Baldernock	7 6 9	3 13 4½	8 0 0	0 0 11	3 14 3
3	Balfron	15 7 9	7 13 10½	26 3 4	0 10 1	8 3 11
5	Bothkennar	5 19 4	2 19 8	10 0 0	0 3 8	3 3 4
6	Buchanan	6 5 8	3 2 10	20 0 0	0 12 10	3 15 8
7	Campsie	48 6 11	24 3 5½	56 14 0	0 7 4	24 10 9
8	Denny	35 16 11	17 18 5½	37 16 9	0 1 10	18 0 3
9	Drymen	12 4 7	6 2 3½	27 1 8	0 13 9	6 16 0
10	Dunipace	12 6 6	6 3 3	12 6 6	...	6 3 3
11	Falkirk	109 16 8	54 18 4	109 16 8	...	54 18 4
12	Fintry	7 2 8	3 11 4	12 0 0	0 4 7	3 15 11
13	Gargunnock	6 9 7	3 4 9½	8 0 0	0 1 10	3 6 7
14	Kilsyth	40 18 6	20 9 3	60 0 0	0 17 5	21 6 8
15	Kippen	15 0 3	7 10 1½	15 0 3	...	7 10 1
16	Larbert	30 19 3	15 9 7½	30 19 3	...	15 9 7
17	Lecropt	4 0 1	2 0 0½	11 6 0	0 6 5	2 6 5
18	Muiravonside	16 19 8	8 9 10	22 10 0	0 5 6	8 15 4
19	Polmont	27 1 4	13 10 8	40 0 0	0 11 11	14 2 7
20	St Ninians	76 2 6	38 1 3	84 8 4	0 7 4	38 8 7
21	Slamannan	7 12 11	3 16 5½	10 0 0	0 1 10	3 18 3
22	Stirling	61 11 7	30 15 9½	76 13 8½	0 13 9	31 9 6
23	Strathblane	7 4 4	3 12 2	15 0 0	0 7 4	3 19 6
	Total	582 18 9	291 9 4½	736 2 6½	7 1 2	298 10 1
	SUTHERLAND.					
1	Assynt	26 9 8	13 4 10	110 0 0	3 17 0	17 1 10
2	Clyne	14 14 2	7 7 1	33 2 3	0 16 6	8 3 7
3	Creich	21 10 4	10 15 2	34 2 8	0 11 11	11 7 1
4	Dornoch	22 12 4	11 6 2	25 3 0	0 2 9	11 8 11
5	Duirness	9 4 10	4 12 5	55 0 0	2 2 2	6 14 7
6	Eddrachillis	14 3 2	7 1 7	55 0 0	1 17 7	8 19 2
7	Farr	18 9 6	9 4 9	46 19 6	1 6 7	10 11 4
8	Golspie	10 2 4	5 1 2	16 1 4	0 5 6	5 6 8
9	Kildonan	17 9 0	8 14 6	45 9 10	1 5 8	10 0 2
10	Lairg	7 12 2	3 16 1	27 10 0	0 18 4	4 14 5
11	Loth	5 14 8	2 17 4	15 0 0	0 8 3	3 5 7
12	Rogart	12 10 2	6 5 1	20 18 0	0 7 4	6 12 5
13	Tongue	17 0 2	8 10 1	53 0 0	1 13 0	10 3 1
	Total	197 12 6	98 16 3	537 6 7	15 12 7	114 8 10

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	WIGTOWN.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Inch - - -	23	16	3	11	18	1½	35	9	10	0	11	0	12	9	1
2	Kirkcolm - -	15	8	3	7	14	1½	35	0	0	0	18	4	8	12	5
3	Kirkinner - -	13	16	4	6	18	2	25	0	0	0	10	1	7	8	3
4	Kirkmaiden - -	16	12	7	8	6	3½	70	0	0	2	8	7	10	14	10
5	Kirkowan - -	11	17	2	5	18	7	40	0	0	1	5	8	7	4	3
6	Leswalt - - -	19	15	6	9	17	9	23	2	0	0	2	9	10	0	6
7	Luce, New - -	5	8	8	2	14	4	17	0	0	0	11	0	3	5	4
8	Luce, Old - -	19	15	3	9	17	7½	38	2	3	0	16	6	10	14	1
9	Mochrum - -	20	9	11	10	4	11½	40	0	0	0	18	4	11	3	3
10	Penninghame - -	28	13	9	14	6	10½	40	7	6	0	11	0	14	17	10
11	Portpatrick - -	17	0	6	8	10	3	65	5	0	2	4	0	10	14	3
12	Stoneykirk - -	23	18	5	11	19	2½	76	15	0	2	8	7	14	7	9
13	Stranraer - - -	24	3	9	12	1	10½	50	9	1	1	3	10	13	5	8
14	Whithorn - -	21	16	8	10	18	4	21	16	8	...			10	18	4
15	Wigtown - - -	19	16	11	9	18	5½	27	2	3	0	6	5	10	4	10
	Total - -	282	9	11	141	4	11½	605	9	7	14	16	1	156	0	8

SUMMARY.—Twenty-eighth Distribution of Parliamentary Grant in Aid of Medical Relief.

No.	Counties.	No. of Parishes Participating.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment, omitting Fractional parts of a Penny.		
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Aberdeen -	71	1,360	0	3	680	0	1½	1,767	19	6	18	10	4	698	9	3
2	Argyll - -	33	739	18	4	369	19	2	1,658	8	9	41	18	9	411	17	8
3	Ayr - -	40	1,169	7	3	584	13	7½	1,845	1	5	30	17	10	615	10	8
4	Banff - -	21	359	8	1	179	14	0½	566	15	2½	9	8	10	189	2	7
5	Berwick -	15	184	18	9	92	9	4½	379	19	11	8	18	9	101	7	11
6	Bute - -	4	101	8	6	50	14	3	135	14	0	1	12	1	52	6	3
7	Caithness -	10	294	12	1	147	6	0½	491	3	7	9	1	6	156	7	5
8	Clackmannan -	5	142	3	2	71	1	7	171	4	8	1	6	7	72	8	0
9	Dumbarton -	12	339	0	8	169	10	4	585	1	5	11	5	6	180	15	7
10	Dumfries -	39	538	12	11	269	6	5½	895	0	10½	16	7	3	285	13	2
11	Edinburgh -	29	1,639	0	11	819	10	5½	2,559	14	2½	42	0	7	861	10	3
12	Elgin - -	16	246	7	5	123	3	8½	396	18	9	6	19	4	130	2	8
13	Fife - -	56	997	19	7	498	19	9½	1,312	15	11	14	6	0	513	4	5
14	Forfar - -	40	1,150	8	11	575	4	5½	1,679	19	1	24	3	1	599	6	8
15	Haddington -	19	243	0	8	121	10	4	351	7	10	4	19	0	126	8	11
16	Inverness -	31	778	5	3	389	2	7½	1,779	10	4¾	45	16	8	434	19	1
17	Kincardine -	18	253	5	1	126	12	6½	381	12	1	6	0	1	132	12	3
18	Kinross -	3	38	18	9	19	9	4½	39	11	0	...			19	9	4
19	Kirkcudbright	27	319	2	5	159	11	2½	742	12	6	19	8	8	178	19	7
20	Lanark - -	27	3,035	7	5	1,517	13	8½	7,174	1	9	189	13	2	1,707	6	5
21	Linlithgow -	13	201	11	1	100	15	6½	295	7	3	4	5	3	105	0	7
22	Nairn - -	4	57	2	7	28	11	3½	87	12	2	1	8	5	29	19	8
23	Ork. & Shetland	18	294	1	0	147	0	6	631	18	3½	15	8	11	162	8	11
24	Peebles - -	7	59	12	11	29	16	5½	96	1	10	1	13	11	31	10	4
25	Perth - -	52	915	9	5	457	14	8½	1,202	9	10	13	1	3	470	15	4
26	Renfrew -	17	1,080	4	11	540	2	5½	1,994	0	9	41	18	9	582	0	10
27	Ross & Cromarty	33	642	16	2	321	8	1	1,952	11	10	60	3	7	381	11	3
28	Roxburgh -	16	268	18	0	134	9	0	444	3	7½	7	19	6	142	8	4
29	Selkirk - -	5	56	15	7	28	7	9½	124	19	9	3	3	3	31	11	0
30	Stirling - -	23	582	18	9	291	9	4½	736	2	6½	7	1	2	298	10	1
31	Sutherland -	13	197	12	6	98	16	3	537	6	7	15	12	7	114	8	10
32	Wigtown -	15	282	9	11	141	4	11½	605	9	7	14	16	1	156	0	8
	Total -	732	18,570	19	3	9,285	9	7½	33,622	16	10¾	689	6	8	9,974	3	11

APPENDIX (B.)—No. 14.

STATEMENT showing the Second Distribution of the Parliamentary Grant in aid of the Cost of Maintenance of Pauper Lunatics during the Year ended 14th May 1876.

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
	ABERDEEN.		£	s.	d.	£	s.	d.
1	Aberdeen	173	2,902	19	10	1,234	17	11
2	Aberdour	7	104	1	2	42	5	6
3	Aboyne	2	11	7	6	5	1	0
4	Alford	3	81	18	0	31	4	0
5	Auchindoir	1	27	2	9	10	8	0
6	Belhelvie	4	88	0	9	35	8	0
7	Bourtie	1	27	1	3	10	8	0
8	Cairney	4	28	13	0	11	16	4
9	Chapel of Garioch	3	58	11	6	23	0	6
10	Clatt	2	40	1	3	16	18	0
11	Cluny	3	71	12	6	27	0	0
12	Coull	1	13	11	0	6	14	4
13	Crathie and Braemar	7	106	11	7	46	3	9
14	Crimond	3	71	8	5	28	15	7
15	Cruden	10	225	15	4	90	11	2
16	Culsamond	1	11	12	0	5	16	0
17	Daviot	3	34	10	7	17	5	4
18	Deer, New	7	105	18	9	45	12	11
19	Deer, Old	23	405	5	9	174	6	7
20	Drumblade	3	58	5	10	22	16	0
21	Drumoak	1	23	17	6	10	8	0
22	Dyce	1	26	1	3	10	8	0
23	Echt	2	47	15	0	20	16	0
24	Ellon	8	130	6	8	55	4	11
25	Fintray	2	48	0	0	20	8	0
26	Forgue	4	91	4	0	36	12	0
27	Foveran	2	54	2	6	20	16	0
28	Fraserburgh	13	267	15	0	113	9	11
29	Fyvie	6	111	9	1	48	16	7
30	Gartly	3	43	5	9	16	8	0
31	Glass	4	67	4	5	29	4	3
32	Glenbucket	2	26	1	0	13	0	6
33	Glenmuick	10	173	6	5	69	9	10
34	Huntly	7	163	6	9	65	5	9
35	Insch	2	58	16	6	20	4	0
36	Inverurie	4	87	4	6	33	0	0
37	Keig	3	82	2	6	31	4	0
38	Keithall and Kinkell	3	38	15	0	13	16	0
39	Kemnay	1	23	1	3	10	8	0
40	Kildrummy	2	54	2	6	20	16	0
41	Kincardine O'Neil	3	55	15	8	27	15	11
42	King-Edward	7	137	5	9	54	4	9
43	Kinnellar	1	16	1	4	8	0	8
44	Kinnethmont	3	49	12	6	21	13	7
45	Kintore	10	175	15	3	72	13	3
46	Leochel-Cushnie	3	45	8	6	22	14	2

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
47	Leslie	1	20	13	6	7	19	0
48	Logie-Buchan	1	14	14	6	7	7	3
49	Logie-Coldstone	1	27	1	3	10	8	0
50	Longside	10	138	19	4	63	3	3
51	Lonmay	6	140	15	0	53	16	0
52	Lumphanan	2	40	2	6	16	18	5
53	Machar, New	5	99	11	9	42	18	0
54	Machar, Old	95	1,740	13	6	770	0	1
55	Meldrum	4	61	15	6	27	12	0
56	Methlic	4	94	1	9	39	15	8
57	Monquhitter	7	109	3	2	50	0	0
58	Monymusk	4	76	6	11	31	0	1
59	Newhills	10	226	2	2	95	10	2
60	Oyne	4	108	5	0	41	12	0
61	Peterculter	2	34	1	4	13	0	0
62	Peterhead	31	634	13	6	242	11	3
63	Pitsligo	5	68	9	10	23	0	0
64	Premnay	2	54	2	6	20	16	0
65	Rathen	10	230	14	6	87	10	10
66	Rayne	3	54	4	0	20	12	0
67	Rhynie	3	65	12	6	26	11	0
68	Skene	5	113	0	6	46	18	0
69	Slains	4	61	19	9	25	4	9
70	Strathdon	5	52	12	0	18	18	0
71	Strichen	6	71	12	6	33	3	8
72	Tarland and Migvie	1	27	1	3	10	8	0
73	Tarves	8	127	5	5	49	6	7
74	Towie	2	23	18	3	11	19	0
75	Tullynessle	2	54	2	6	20	16	0
76	Turriff	15	274	2	9	95	14	3
77	Tyrie	8	147	8	7	61	7	6
78	Udny	6	127	19	7	51	3	0
	Total,	640	11,693	12	5	4,870	6	9
	ARGYLL.							
1	Ardchattan and Muckairn	11	180	1	2	81	10	8
2	Ardnamurchan	18	290	19	10	126	6	9
3	Campbeltown	23	413	1	11	186	14	1
4	Colonsay and Oronsay	2	47	1	6	20	16	0
5	Craignish	3	40	1	9	18	12	0
6	Dunoon and Kilmun	11	205	17	9	92	12	0
7	Gigha	1	23	10	9	10	8	0
8	Glassary	17	279	12	8	124	15	6
9	Inishail	1	9	8	4	4	14	2
10	Inveraray	7	147	3	0	65	8	0
11	Inverchaolain	1	23	10	9	10	8	0
12	Jura	4	84	18	3	38	7	0
13	Kilarrow	15	226	12	2	101	10	10
14	Kilbrandon	22	278	3	0	128	3	0
15	Kilcalmonell and Kilberry	12	216	15	1	98	4	2
16	Kilchoman	6	96	5	2	43	4	4
17	Kilchrennan and Dalavich	7	112	12	5	52	9	2
18	Kildalton	5	72	11	1	33	10	9
19	Kilfinan	6	92	14	8	42	3	3
20	Kilfinichen	16	182	4	4	83	7	6
21	Killean and Kilchenzie	5	79	17	6	35	14	7
22	Kilmartin	4	85	10	0	37	14	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
23	Kilmodan	3	61	0	0	27	15	3
24	Kilmore and Kilbride	10	179	11	0	77	12	0
25	Kilninian and Kilmore	13	232	2	3	103	13	10
26	Kilninver and Kilmelfort	8	146	7	0	67	14	0
27	Knapdale, North	13	235	3	1	107	3	2
28	Knapdale, South	10	151	19	10	65	8	5
29	Lismore and Appin	22	294	11	5	128	5	4
30	Lochgoilhead	2	17	4	2	7	19	0
31	Morven	5	64	2	10	30	3	6
32	Saddell and Skipness	3	57	16	8	26	0	9
33	Southend	2	23	11	9	9	18	0
34	Strachur	1	12	6	6	6	3	3
35	Stralachlan	1	23	10	9	10	8	0
36	Torosay	6	102	6	6	46	8	9
37	Tyree	11	169	4	7	70	16	0
	Total	307	4,959	11	5	2,222	3	0
	AYR.							
1	Ardrossan	16	282	12	1	109	9	0
2	Auchinleck	5	79	3	6	32	8	0
3	Ayr	25	495	14	6	207	11	3
4	Ballantrae	5	104	14	4	42	19	6
5	Barr	1	9	0	0	4	10	0
6	Beith	20	284	5	4	130	18	4
7	Colmonell	5	125	0	0	52	0	0
8	Coylton	2	26	18	4	11	0	0
9	Craigie	4	85	14	0	38	13	0
10	Cumnock, New	4	92	11	3	38	12	0
11	Cumnock, Old	8	130	14	8	55	16	7
12	Dailly	9	122	1	7	57	16	2
13	Dalmellington	11	192	17	4	81	10	0
14	Dalry	13	176	10	0	81	10	0
15	Dalrymple	1	6	18	4	2	16	0
16	Dreghorn	2	40	10	0	14	0	0
17	Dundonald	30	474	15	0	188	4	3
18	Dunlop	1	25	0	0	10	8	0
19	Galston	11	182	0	10	82	1	9
20	Girvan	15	250	7	10	107	4	5
21	Irvine	19	275	8	0	127	19	0
22	Kilbirnie	7	125	19	2	61	12	9
23	Kilbride, West	3	47	6	0	21	11	0
24	Kilmarnock	45	669	19	5	313	6	4
25	Kilmaurs	4	88	10	2	36	16	0
26	Kilwinning	12	200	13	2	99	17	1
27	Kirkmichael	10	141	19	0	62	11	6
28	Kirkoswald	4	62	2	1	29	16	0
29	Largs	7	150	10	0	60	4	0
30	Loudoun	15	291	14	6	127	9	0
31	Mauchline	6	58	2	3	25	8	0
32	Maybole	11	193	2	6	82	12	3
33	Monkton	3	75	0	0	31	4	0
34	Muirkirk	4	84	4	0	34	6	0
35	Newton-upon-Ayr	9	148	4	6	66	0	6
36	Ochiltree	2	48	14	0	20	16	0
37	Riccarton	5	45	10	0	22	2	2
38	St. Quivox	21	417	13	0	178	12	0
39	Sorn	10	219	10	0	92	19	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
40	Stevenston	11	172	8	8	78	9	9
41	Stewarton	8	129	10	2	63	2	0
42	Straiton	7	154	18	4	64	18	0
43	Symington	1	25	2	0	10	8	0
44	Tarbolton	5	91	5	0	40	6	6
	Total	417	7,104	14	10	3,101	15	1
	BANFF.							
1	Aberlour	4	59	9	6	26	15	0
2	Alvah	3	72	6	4	29	16	0
3	Banff	14	290	12	6	127	4	0
4	Boharm	3	75	0	0	31	4	0
5	Botriphnie	1	23	7	6	10	8	0
6	Boyndie	3	70	2	6	31	4	0
7	Cabrach	2	54	2	6	20	16	0
8	Cullen	5	89	12	10	40	17	11
9	Deskford	4	49	0	3	23	14	5
10	Fordyce and Portsoy	16	293	8	3	133	17	7
11	Forglen	2	40	5	3	17	18	9
12	Gamrie—							
	Gamrie	3	63	7	6	28	8	0
	Macduff	6	128	10	0	55	9	0
13	Grange	5	69	19	10	29	0	0
14	Inveravon	8	119	5	8	46	13	10
15	Inverkeithny	4	33	8	4	15	18	3
16	Keith	8	122	5	9	53	17	4
17	Kirkmichael	6	107	2	2	49	17	10
18	Marnoch	12	190	3	3	86	11	3
19	Mortlach	8	115	12	0	52	3	4
20	Ordiquhill	2	34	4	6	15	16	6
21	Rathven	23	379	17	3	170	11	3
22	Rothiemay	5	104	5	0	44	14	0
23	St. Fergus	4	77	13	7	31	3	0
	Total	151	2,663	2	3	1,173	19	3
	BERWICK.							
1	Abbey St. Bathans	2	40	4	6	16	10	3
2	Ayton	2	59	3	0	20	12	0
3	Channelkirk	1	18	5	0	9	2	6
4	Chirnside	3	78	12	4	29	0	0
5	Coldingham	8	209	0	10	80	11	0
6	Coldstream	7	105	10	4	42	1	0
7	Dunse	15	289	9	7	112	7	10
8	Earlstoun	5	121	10	0	48	7	0
9	Eccles	5	102	1	2	38	10	0
10	Edrom	1	28	0	0	10	8	0
11	Fogo	1	32	0	0	10	8	0
12	Gordon	3	84	0	0	31	4	0
13	Greenlaw	3	70	5	0	25	12	0
14	Hutton	1	28	0	0	10	8	0
15	Ladykirk	1	22	0	0	10	8	0
16	Langton	4	70	14	0	33	3	0
17	Lauder	10	192	19	6	79	8	7
18	Legerwood	1	9	5	0	3	8	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.	Amount from Grant paid to Parish.
			£ s. d.	£ s. d.
19	Longformacus . . .	1	28 0 0	10 8 0
20	Mordington . . .	1	28 0 0	10 8 0
21	Swinton	3	54 16 8	23 11 4
22	Whitsome	5	85 12 1	37 18 0
	Total . . .	83	1,757 9 0	693 14 6
	BUTE.			
1	Cumbraes	4	48 12 0	21 12 0
2	Kilbride (Arran) . .	13	167 11 9	75 17 10
3	Kilmory	16	254 4 9	111 16 6
4	Kingarth	3	55 8 3	24 18 4
5	North Bute . . .	6	102 8 3	46 18 2
6	Rothesay	22	462 1 9	206 2 6
	Total . .	64	1,090 6 9	487 5 4
	CAITHNESS.			
1	Canisbay	7	100 4 2	43 10 6
2	Dunnet	3	46 2 4	19 19 1
3	Halkirk	7	137 8 6	56 11 6
4	Latheron	36	508 3 9	213 19 2
5	Olrick	6	118 4 8	46 4 0
6	Reay	9	136 16 2	58 19 8
7	Thurso	14	271 6 7	108 8 0
8	Watten	5	97 19 0	38 16 0
9	Wick	37	629 7 6	251 16 0
	Total . .	124	2,045 12 8	838 3 11
	CLACKMANNAN.			
1	Alloa	26	458 8 6	193 5 3
2	Clackmannan . . .	14	215 16 6	91 3 6
3	Dollar	6	125 7 11	54 4 0
4	Logie	7	163 8 7	66 10 0
5	Tillicoultry . . .	8	141 0 2	57 10 1
	Total . .	61	1,104 1 8	462 12 10
	DUMBARTON.			
1	Arrochar	1	20 5 8	7 12 0
2	Bonhill	28	448 10 11	197 19 11
3	Cardross	12	198 16 6	88 19 0
4	Cumbernauld . . .	11	179 11 10	67 16 3
5	Dumbarton . . .	9	155 3 8	64 8 6
6	Kilpatrick, New . .	8	149 10 1	63 8 0
7	Kilpatrick, Old . . .	20	318 2 7	140 4 0
8	Kirkintilloch . . .	20	268 18 3	113 5 11
9	Luss	4	50 6 11	20 8 0
10	Roseneath	7	167 11 9	72 16 0
11	Row	19	355 17 1	150 2 3
	Total . .	139	2,312 15 3	986 19 10

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
	DUMFRIES.		£	s.	d.	£	s.	d.
1	Annan	22	436	13	11	207	8	6
2	Applegarth	2	26	13	0	12	12	0
3	Canonbie	4	76	0	6	36	4	3
4	Closeburn	4	54	14	0	25	17	0
5	Cummertrees	3	34	1	10	13	3	11
6	Dalton	1	22	0	0	10	8	0
7	Dornock	4	68	1	4	32	16	8
8	Dryfesdale	5	103	19	8	48	17	10
9	Dumfries	37	674	13	6	314	6	2
10	Dunscore	5	78	12	11	38	2	5
11	Durrisdeer	4	65	11	4	31	16	9
12	Eskdalemuir	1	22	0	0	10	8	0
13	Glencairn	5	75	4	1	34	12	0
14	Graitny	2	44	0	0	20	16	0
15	Half-Morton	1	22	0	0	10	8	0
16	Hoddam	3	66	0	0	31	4	0
17	Holywood	1	22	0	0	10	8	0
18	Hutton	1	22	0	0	10	8	0
19	Johnstone	2	44	0	0	20	16	0
20	Keir	2	36	15	6	17	19	3
21	Kirkconnell	1	10	16	8	5	8	4
22	Kirkmahoe	3	60	0	0	28	16	0
23	Kirkmichael	2	42	7	6	20	11	9
24	Kirkpatrick-Fleming	3	47	16	8	21	18	0
25	Langholm	9	168	12	11	76	10	0
26	Lochmaben	8	92	8	3	44	4	0
27	Middlebie	1	21	11	7	10	0	0
28	Moffat	10	175	17	6	82	2	3
29	Morton	9	150	16	1	70	18	11
30	Penpont	1	4	13	6	2	4	0
31	Ruthwell	2	44	0	0	20	16	0
32	St Mungo	1	15	5	9	7	12	11
33	Sanquhar	7	132	10	0	62	14	0
34	Tinwald	1	22	0	0	10	8	0
35	Torthorwald	3	43	13	8	20	8	0
36	Tynron	1	22	0	0	10	8	0
37	Westerkirk	4	76	0	7	35	8	0
	Total	175	3,125	12	3	1,469	0	11
	EDINBURGH.							
1	Borthwick	3	84	0	0	31	4	0
2	Calder, Mid	4	70	5	11	31	10	10
3	Calder, West	12	263	5	0	96	0	0
4	Cockpen	12	197	10	5	80	15	7
5	Colinton	7	185	10	6	71	3	3
6	Corstorphine	5	60	16	9	22	7	6
7	Cramond	6	138	18	5	51	4	0
8	Cranston	3	56	5	4	20	12	0
9	Crichton	3	66	2	6	28	8	6
10	Currie	3	84	0	0	31	4	0
11	Dalkeith	16	326	6	6	127	6	6
12	Duddingston	10	209	4	2	80	13	6
13	Edinburgh	283	5,395	4	9	2,241	19	8
14	Fala	1	28	0	0	10	8	0
15	Glencross	1	23	2	3	8	12	0
16	Inveresk	25	575	7	7	230	8	7

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
17	Kirknewton	10	175	14	2	65	4	0
18	Lasswade	12	200	17	1	70	8	9
19	Leith, North	27	629	6	1	248	13	3
20	Leith, South	85	1,495	7	10	604	8	4
21	Liberton	12	255	3	9	101	15	7
22	Newbattle	4	104	1	0	41	4	6
23	Newton	4	66	2	6	29	0	3
24	Penicuik	11	241	6	5	93	7	0
25	Ratho	9	218	18	9	88	11	2
26	St Cuthberts & Canongate Combination	322	6,118	8	8	2,416	12	10
27	Stow	7	135	6	8	55	9	4
28	Temple	3	63	9	3	23	8	0
	Total	900	17,468	2	3	7,002	0	11
	ELGIN OR MORAY.							
1	Alves	4	41	8	9	19	16	3
2	Bellie	5	117	18	8	51	12	0
3	Cromdale	7	123	18	10	56	2	8
4	Dallas	1	25	0	0	10	8	0
5	Drainy	7	102	16	0	44	1	0
6	Duffus	7	95	15	2	40	15	4
7	Dyke and Moy	3	47	3	8	19	5	0
8	Edinkillie	7	82	8	1	36	6	3
9	Elgin	34	499	3	4	211	6	7
10	Forres	15	302	3	0	128	4	9
11	Kinloss	1	25	0	0	10	8	0
12	Knockando	2	19	15	0	9	17	6
13	New Spynie	6	131	14	7	54	5	4
14	Rafford	2	18	12	0	9	6	0
15	Rothes	4	60	16	0	26	4	0
16	St Andrews-Lhanbride	2	35	8	1	15	12	0
17	Speymouth	4	54	8	9	25	2	3
18	Urquhart	12	169	14	1	74	2	11
	Total	123	1,953	4	0	842	15	10
	FIFE.							
1	Abbotshall	16	341	0	9	144	0	1
2	Abdie	3	36	19	10	18	9	10
3	Aberdour	4	22	5	4	9	4	0
4	Anstruther-Easter	1	26	0	0	10	8	0
5	Arngask	1	18	4	0	9	2	0
6	Auchterderran	6	92	7	9	41	14	10
7	Auchtermuchty	9	145	2	0	62	11	0
8	Auchtertool	1	18	18	0	7	11	2
9	Ballingry	2	52	0	0	20	16	0
10	Balmerino	2	41	12	0	18	4	0
11	Beath	2	37	15	0	16	5	6
12	Burntisland	9	200	10	0	72	3	0
13	Cameron	3	59	8	0	27	10	0
14	Carnbee	4	100	0	5	39	16	0
15	Carnock	12	240	5	11	99	19	2
16	Ceres	9	199	3	2	83	19	4
17	Collessie	5	81	7	4	35	9	8

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
18	Crail	6	145	12	0	57	0	0
19	Cults	1	26	0	0	10	8	0
20	Cupar	12	243	4	5	100	16	0
21	Dairsie	2	52	0	0	20	16	0
22	Dalgety	3	54	6	2	23	8	0
23	Dunbog	1	26	0	0	10	8	0
24	Dunfermline	53	927	16	4	379	3	9
25	Dysart	23	354	5	10	165	12	8
26	Elie	3	78	0	0	31	4	0
27	Falkland	9	185	17	8	77	17	9
28	Ferry-Port-on-Craig	6	106	3	11	48	1	8
29	Forgan	4	70	15	4	30	18	6
30	Inverkeithing	7	161	4	0	64	18	0
31	Kemback	1	19	10	0	9	15	0
32	Kennoway	3	59	6	0	24	9	0
33	Kettle	7	80	6	11	38	19	9
34	Kilconquhar	2	52	0	0	20	16	0
35	Kilmany	1	26	0	0	10	8	0
36	Kilrenny	4	69	18	6	30	9	11
37	Kinghorn	4	85	6	0	35	17	0
38	Kinglassie	6	121	17	6	51	11	9
39	Kirkcaldy	17	315	19	6	134	14	4
40	Largo	7	173	6	8	71	1	4
41	Leslie	7	154	1	6	62	9	0
42	Leuchars	3	39	7	1	16	0	0
43	Markinch	7	159	10	0	63	16	0
44	Monimail	4	99	10	0	41	0	0
45	Newburgh	10	186	5	9	75	11	4
46	Pittenweem	2	31	10	0	12	8	0
47	St Andrews	13	210	8	2	94	10	8
48	St Monance	3	53	8	6	22	16	0
49	Saline	6	86	9	11	33	10	0
50	Scoonie	6	156	0	0	62	8	0
51	Strathmiglo	4	69	13	0	28	6	0
52	Torryburn	3	53	5	11	20	8	0
53	Wemyss	14	230	7	0	96	17	6
	Total	353	6,677	13	1	2,795	18	6
	FORFAR.							
1	Aberlemno	8	130	10	9	61	2	0
2	Airlie	4	46	3	4	20	8	3
3	Arbirlot	3	60	6	0	25	8	0
4	Arbroath	31	659	14	7	281	16	9
5	Auchterhouse	1	26	0	0	10	8	0
6	Barry	7	161	14	3	69	9	9
7	Brechin	24	321	0	10	140	15	7
8	Caraldstone	1	24	10	0	10	8	0
9	Carmylie	1	24	10	0	10	8	0
10	Cortachy	2	34	9	7	15	4	9
11	Craig	8	145	4	10	65	9	5
12	Dun	3	35	7	8	15	16	10
13	Dundee	287	5,168	14	4	2,244	15	2
14	Dunnichen	6	108	4	4	45	12	0
15	Edzell	4	71	10	0	32	1	4
16	Essie and Nevy	2	52	1	0	20	16	0
17	Farnell	1	12	5	0	3	8	0
18	Fearn	2	13	3	0	5	18	11

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
19	Forfar	34	644	8	7	281	13	11
20	Glammis	5	124	0	0	51	12	0
21	Glenisla	1	7	16	0	3	18	0
22	Guthrie	2	33	10	2	14	9	7
23	Inverarity	5	96	18	1	41	13	0
24	Inverkeillor	7	132	13	7	57	4	0
25	Kettins	2	54	16	5	20	16	0
26	Kinnell	1	3	9	6	0	16	0
27	Kinnettles	1	13	0	0	6	10	0
28	Kirkden	4	77	9	11	34	4	0
29	Kirriemuir	29	621	15	8	255	2	0
30	Liff and Benvie	91	1,600	5	1	739	5	0
31	Lintrathen	3	23	17	5	10	4	7
32	Logie-Pert	8	143	18	4	64	4	9
33	Lunan	1	24	10	0	10	8	0
34	Mains and Strathmartin	8	147	1	2	63	2	0
35	Marytoun	1	23	9	0	10	8	0
36	Monifieth	11	234	0	0	97	6	0
37	Monikie	1	26	0	0	10	8	0
38	Montrose	60	1,032	11	9	459	9	10
39	Murroes	3	64	0	0	28	11	0
40	Newtyle	3	55	7	0	22	16	0
41	Oathlaw	2	29	12	0	11	16	0
42	Panbride	6	98	1	8	42	8	0
43	Rescobie	2	34	9	6	14	12	9
44	Ruthven	2	28	2	6	12	4	3
45	St Vigeans	35	636	6	0	273	7	0
46	Strickathrow	2	49	0	0	20	16	0
47	Tannadice	3	65	10	0	29	1	0
48	Tealing	2	38	0	4	15	12	0
	Total	730	13,259	9	2	5,783	5	5
	HADDINGTON.							
1	Aberlady	1	5	6	0	2	4	0
2	Athelstaneford	2	38	10	0	16	18	0
3	Bolton	1	25	10	0	10	8	0
4	Dirleton	5	103	18	4	42	8	0
5	Dunbar	14	279	12	9	116	16	3
6	Gladsmuir	5	97	0	1	42	17	8
7	Haddington	15	284	0	0	123	14	0
8	Humbie	3	53	5	8	24	16	6
9	Innerwick	2	40	0	0	13	0	0
10	North Berwick	5	88	1	5	39	16	5
11	Oldhamstocks	1	13	0	0	6	10	0
12	Pencaitland	1	25	7	3	10	8	0
13	Prestonkirk	10	224	4	0	93	5	6
14	Prestonpans	7	174	2	0	72	16	0
15	Spot	1	26	0	0	10	8	0
16	Stenton	4	62	18	6	30	5	1
17	Tranent	21	404	19	3	167	11	10
18	Whitekirk	9	130	4	11	57	6	3
19	Whittingham	1	10	19	0	5	9	6
20	Yester	2	16	15	2	7	0	0
	Total	110	2,103	14	4	893	19	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
	INVERNESS.		£	s.	d.	£	s.	d.
1	Abernethy	3	43	10	7	21	4	4
2	Alvie	3	66	3	2	25	17	7
3	Ardersier	3	49	9	11	21	2	11
4	Barra	3	52	14	6	21	4	0
5	Boleskine and Abertarff	8	162	0	7	66	12	3
6	Croy	7	129	18	4	51	3	9
7	Daviot	4	97	4	0	37	13	6
8	Dores	4	41	3	6	17	10	0
9	Duirnish	12	199	15	10	76	13	10
10	Duthil	10	152	9	2	68	8	6
11	Glenelg	4	94	8	0	37	8	0
12	Harris	4	62	11	6	27	13	8
13	Inverness	82	1,704	17	1	651	6	7
14	Kilmallie	20	328	16	10	146	3	7
15	Kilmonivaig	4	96	6	4	35	8	0
16	Kilmorack	5	95	19	6	36	9	9
17	Kilmuir (Skye)	8	119	0	0	48	6	4
18	Kiltarlity	9	148	14	5	56	7	7
19	Kingussie	4	91	2	0	34	1	3
20	Kirkhill	8	160	17	8	62	14	10
21	Laggan	5	74	17	6	27	12	0
22	Moy	2	49	0	0	18	4	0
23	Petty	2	56	0	0	20	16	0
24	Portree	9	191	1	6	71	18	3
25	Sleat	5	92	7	2	31	6	2
26	Small Isles	1	7	2	0	3	11	0
27	Snizort	14	264	0	0	99	8	5
28	Strath	5	93	5	3	34	12	0
29	Uist, North	12	164	9	4	67	4	2
30	Uist, South	10	156	6	0	63	15	0
31	Urquhart	13	219	19	9	87	17	10
	Total	283	5,265	11	5	2,069	15	1
	KINCARDINE.							
1	Arbuthnot	1	24	14	3	10	8	0
2	Banchory-Devenick	10	191	1	0	70	4	2
3	Banchory-Ternan	8	164	6	8	64	8	8
4	Benholm	4	74	13	10	32	6	0
5	Bervie	2	33	15	0	13	0	0
6	Dunottar	3	59	18	8	26	17	4
7	Durris	4	70	2	10	30	17	4
8	Fettercairn	4	92	9	8	35	12	0
9	Fetteresso	13	195	5	9	86	9	6
10	Fordoun	3	29	4	9	13	8	4
11	Garvock	1	19	12	4	9	16	2
12	Glenbervie	2	27	17	0	12	17	9
13	Kinneff	2	19	1	4	9	10	8
14	Laurencekirk	8	123	10	11	54	4	4
15	Maryculter	2	21	10	10	9	16	8
16	Marykirk	10	116	2	3	51	11	3
17	Nigg	7	59	9	4	23	14	0
18	St Cyrus	7	146	1	0	64	1	10
19	Strachan	4	81	1	6	34	3	0
	Total	95	1,549	18	11	653	7	0

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.	Amount from Grant paid to Parish.
			£ s. d.	£ s. d.
	KINROSS.			
1	Cleish	1	15 16 8	7 18 4
2	Kinross	12	260 13 6	107 14 6
3	Orwell	11	182 4 6	83 19 11
4	Portmoak	6	89 2 4	39 6 6
	Total	30	547 17 0	238 19 3
	KIRKCUDBRIGHT.			
1	Balmaclellan	2	6 9 8	3 4 10
2	Balmaghie	2	25 4 11	12 12 5
3	Buittle	6	58 0 5	27 6 0
4	Carsphairn	2	39 0 0	18 0 0
5	Colvend	1	8 9 2	4 0 0
6	Dalry	4	60 19 5	28 15 0
7	Girthon	6	99 0 8	46 16 6
8	Kells	1	14 2 0	7 1 0
9	Kelton	9	156 7 5	74 14 9
10	Kirkbean	2	32 0 9	15 4 0
11	Kirkcudbright	11	217 2 2	102 12 0
12	Kirkgunzeon	5	60 5 4	28 11 0
13	Kirkmabreck	4	76 11 8	36 3 1
14	Kirkpatrick-Durham	6	112 15 7	53 12 0
15	Kirkpatrick-Irongray	2	30 15 6	14 15 9
16	Minigaff	6	129 14 1	61 13 0
17	New Abbey	2	44 0 0	20 16 0
18	Parton	1	11 12 5	5 4 0
19	Rerrick	7	93 15 6	44 5 6
20	Terregles	2	44 0 0	20 16 0
21	Tongland	3	48 16 3	23 8 0
22	Troqueer	11	216 15 9	102 15 3
23	Twynholm	5	86 0 0	41 4 0
24	Urr	4	70 13 2	34 2 7
	Total	104	1,742 11 10	827 12 8
	LANARK.			
1	Avondale	18	468 9 2	142 12 4
2	Barony	437	8,175 11 2	3,015 5 3
3	Biggar	2	72 6 6	20 16 0
4	Blantyre	10	169 15 5	63 13 8
5	Bothwell	25	644 15 8	193 8 3
6	Cadder	14	414 0 10	122 6 0
7	Cambuslang	8	203 7 11	77 11 6
8	Cambusnethan	15	486 0 0	139 16 0
9	Carluke	9	218 5 6	66 6 10
10	Carmichael	2	68 9 6	19 16 0
11	Carmunnock	1	31 8 8	10 8 0
12	Carnwath	4	105 3 0	35 5 6
13	Crawford	2	71 18 8	20 16 0
14	Crawfordjohn	4	71 0 0	27 16 5
15	Culter	3	53 15 6	20 6 2
16	Dalserf	5	113 8 1	36 4 0
17	Dalziel	4	77 8 9	28 9 10
18	Douglas	2	45 15 1	15 4 0
19	Glasgow	523	9,131 11 5	3,765 14 5

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			£	s.	d.	£	s.	d.
20	Glassford	4	51	17	0	25	18	6
21	Govan Combination	263	3,954	4	6	1,749	17	4
22	Hamilton	28	580	15	1	224	4	0
23	Kilbride, East	9	226	1	10	72	4	0
24	Lanark	9	257	13	5	84	8	0
25	Lesmahagow	15	378	13	10	133	10	6
26	Monkland, New	58	1,231	5	9	436	19	2
27	Monkland, Old	56	1,441	9	11	428	12	0
28	Rutherglen	28	793	6	10	247	17	4
29	Shotts	14	358	2	7	114	16	8
30	Stonehouse	6	91	2	3	44	16	4
31	Walston	1	36	3	1	10	8	0
	Total	1,579	30,023	6	11	11,395	8	0
	LINLITHGOW.							
1	Abercorn	2	48	7	7	20	16	0
2	Bathgate	11	156	10	9	65	14	0
3	Borrowstounness	8	144	4	8	65	9	0
4	Carriden	6	108	4	3	50	10	0
5	Dalmeny	4	88	19	1	34	4	0
6	Ecclesmachen	1	25	18	7	10	8	0
7	Kirkliston	10	129	11	4	55	13	0
8	Linlithgow	11	247	5	6	105	4	0
9	Livingstone	5	109	4	8	44	10	0
10	Queensferry	3	32	8	6	14	3	0
11	Uphall	4	14	1	0	6	14	0
12	Whitburn	13	234	6	6	96	9	0
	Total	78	1,339	2	5	569	14	0
	NAIRN.							
1	Ardclach	3	84	0	0	31	4	0
2	Auldearn	5	65	10	6	29	6	1
3	Cawdor	4	47	14	0	18	1	0
4	Nairn	9	154	9	8	66	8	9
	Total	21	351	14	2	144	19	10
	ORKNEY & SHETLAND.							
	ORKNEY.							
1	Birsay and Harray	6	92	13	1	37	4	7
2	Cross and Burness	1	9	0	0	4	10	0
3	Eday	3	13	6	1	6	12	11
4	Evie and Rendal	5	47	7	2	19	16	1
5	Firth	1	12	3	7	6	1	9
6	Holm	2	44	0	0	18	18	0
7	Hoy and Græmsay	2	7	0	0	3	10	0
8	Kirkwall	12	255	16	9	99	7	7
9	Lady	1	18	13	7	9	6	9
10	Orphir	2	19	16	1	9	18	0
11	Ronaldshay, South	5	70	19	2	29	9	0
12	Rousay and Egilshay	2	17	19	3	6	6	0

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			£	s.	d.	£	s.	d.
13	St Andrews—							
	St Andrews . .	1	27	0	0	10	8	0
	Deerness	1	27	0	0	10	8	0
14	Sandwick	1	7	10	0	3	15	0
15	Stennis	2	34	3	6	12	17	8
16	Stromness	7	80	6	1	37	0	11
17	Stronsay	3	81	0	0	31	4	0
18	Walls	2	5	10	0	2	15	0
19	Westray & Papa-Westray—							
	Westray . .	2	15	2	0	7	11	0
	Total . .	61	886	6	4	367	0	3
	SHETLAND.							
20	Bressay	1	28	0	0	9	0	0
21	Delting	5	73	8	5	34	3	5
22	Dunrossness	8	69	6	9	30	15	0
23	Fetlar and North Yell .	1	6	0	0	2	14	3
24	Lerwick	11	230	14	6	88	3	6
25	Nesting—							
	Nesting	1	33	6	2	9	12	0
	Lunasting	2	16	9	3	5	14	9
	Whalsay	3	12	10	8	6	5	4
26	North Mavine	5	47	12	8	22	17	2
27	Sandsting	3	41	10	0	17	13	0
28	Tingwall	7	131	14	0	52	4	6
29	Unst	10	120	6	11	42	9	5
30	Walls	4	48	17	0	21	6	6
31	Yell	5	92	6	9	36	4	0
	Total . . .	66	952	3	1	379	2	10
	Orkney & Shetland together	127	1,838	9	5	746	3	1
	PEEBLES.							
1	Broughton	2	46	0	0	19	5	8
2	Eddlestone	4	112	0	0	41	12	0
3	Innerleithen	7	149	0	0	63	14	0
4	Linton, West	2	45	13	4	17	0	0
5	Manor	1	28	0	0	10	8	0
6	Newlands	3	56	10	9	21	0	0
7	Peebles	10	236	12	0	84	4	0
8	Skirling	1	24	3	9	9	0	0
	Total . . .	30	697	19	10	266	3	8
	PERTH.							
1	Abernethy	1	22	4	5	10	8	0
2	Alyth	10	220	11	0	81	14	0
3	Auchterarder	10	197	15	4	86	17	10
4	Auchtergaven	11	216	10	2	89	4	0
5	Balquhidder	1	11	1	0	5	10	6
6	Blackford	9	201	18	0	77	4	0
7	Blair-Athole	14	281	2	3	111	16	10
8	Blairgowrie	10	166	16	3	66	14	0
9	Callander	4	96	11	9	34	16	0
10	Caputh	5	122	11	2	45	1	2

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			£	s.	d.	£	s.	d.
11	Cargill	4	85	7	6	31	16	0
12	Clunie	2	36	18	7	14	10	0
13	Comrie	5	124	7	2	46	9	7
14	Coupar-Angus	7	137	6	4	49	4	0
15	Crieff	16	212	15	3	87	2	7
16	Culross	3	38	17	6	14	0	0
17	Dowally	1	7	16	0	3	18	0
18	Dull	9	243	0	9	56	4	0
19	Dunbarney	1	7	8	0	3	14	0
20	Dunblane	6	121	11	11	48	0	0
21	Dunkeld	1	29	15	0	10	8	0
22	Dunkeld, Little	9	116	9	11	50	12	6
23	Dunning	6	99	15	1	44	11	10
24	Errol	11	220	5	2	84	1	1
25	Forgandenny	1	23	12	6	10	8	0
26	Forteviot	1	28	12	6	10	8	0
27	Fortingall	10	180	15	8	71	7	0
28	Fossaway	4	74	5	10	29	5	6
29	Fowlis-Easter	2	40	1	0	18	9	6
30	Fowlis-Wester	13	276	17	5	108	19	1
31	Gask	1	28	12	6	10	8	0
32	Inchture	4	96	18	2	40	0	0
33	Kenmore	14	260	2	11	108	8	9
34	Killin	4	62	15	0	23	17	0
35	Kilmadock	5	77	0	9	30	8	0
36	Kilspindie	1	26	19	10	10	8	0
37	Kincardine	9	140	10	9	59	5	2
38	Kinclaven	2	29	11	6	14	15	9
39	Kinfauns	3	80	1	3	31	4	0
40	Kinnaird	1	28	14	6	10	8	0
41	Kinnoul	12	223	6	7	98	15	11
42	Kirkmichael	4	57	18	1	27	13	0
43	Logierait	14	297	18	5	110	5	8
44	Longforgan	7	92	15	7	41	6	4
45	Madderty	1	25	7	6	10	8	0
46	Meigle	2	39	10	0	14	4	0
47	Methven	8	121	7	10	51	16	6
48	Monivaird	1	28	12	6	10	8	0
49	Monzie	2	32	7	9	15	3	10
50	Moulin	5	114	3	3	48	11	11
51	Muthil	9	121	6	8	54	3	9
52	Perth	72	1,328	9	2	555	11	11
53	Port-of-Monteith	5	108	15	4	44	12	0
54	Rattray	4	58	5	10	20	6	11
55	Redgorton	7	123	3	11	55	7	11
56	Rhynd	2	24	5	2	11	15	4
57	Scone	14	294	4	2	110	12	7
58	St Madoes	1	28	3	4	10	8	0
59	Tibbermuir	2	44	15	1	17	16	9
60	Trinity-Gask	4	77	12	0	30	18	6
61	Tulliallan	12	289	1	1	107	2	5
62	Weem	5	101	17	0	26	5	6
	Total	424	8,107	13	10	3,215	12	5
	RENFREW.							
1	Abbey	84	1,523	1	10	641	14	10
2	Cathcart	12	249	11	9	90	10	7
3	Eaglesham	5	128	11	3	44	8	0

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			£ s. d.	£ s. d.
4	Eastwood	19	374 10 5	142 7 5
5	Erskine	1	2 12 7	0 16 0
6	Greenock	107	1,461 7 1	715 2 10
7	Houston	5	49 4 10	20 12 0
8	Inchinnan	3	78 8 10	27 12 0
9	Innerkip—			
	Innerkip	1	30 1 5	10 4 0
	Gourock	2	60 2 10	20 8 0
10	Kilbarchan	6	84 10 6	33 13 0
11	Kilmalcolm	3	46 4 0	20 0 0
12	Lochwinnoch	10	206 19 8	82 8 0
13	Mearns	9	144 13 4	52 14 1
14	Neilston	26	520 3 1	184 2 11
15	Paisley	46	855 3 10	369 17 4
16	Port-Glasgow	27	464 2 7	180 3 6
17	Renfrew	9	191 7 0	70 16 0
	Total	375	6,470 16 10	2,707 10 6
	ROSS & CROMARTY.			
1	Alness	10	189 9 6	71 13 10
2	Applecross	17	312 3 3	121 14 4
3	Avoch	3	77 11 5	28 8 0
4	Barvas	4	66 8 0	23 11 7
5	Contin	9	176 9 4	66 0 10
6	Cromarty	9	159 16 3	69 2 1
7	Dingwall	11	223 6 5	85 11 3
8	Edderton	2	41 0 0	16 18 0
9	Fearn	5	77 16 2	33 12 6
10	Fodderty	10	229 2 3	85 18 0
11	Gairloch	14	225 3 2	97 10 0
12	Glenshiel	3	19 17 0	9 18 6
13	Killearnan	4	78 12 6	32 2 3
14	Kilmuir-Easter	3	53 2 0	22 19 0
15	Kiltearn	6	132 10 4	51 17 2
16	Kincardine	6	127 19 10	47 4 0
17	Kintail	7	107 11 3	42 16 0
18	Knockbain	9	176 8 3	68 2 5
19	Lochalsh	10	219 8 0	84 2 0
20	Lochbroom	15	292 19 8	122 15 7
21	Lochcarron	7	162 8 9	60 6 0
22	Lochs	7	133 6 9	52 7 4
23	Logie-Easter	2	56 0 0	20 16 0
24	Nigg	2	29 16 0	11 0 0
25	Resolis	5	103 0 6	40 14 3
26	Rosemarkie	7	114 10 7	47 4 0
27	Rosskeen	23	396 6 6	167 10 10
28	Stornoway	7	109 2 8	44 1 1
29	Tain	6	87 8 2	34 8 6
30	Tarbat	5	106 8 8	40 10 11
31	Uig	4	99 5 3	35 5 3
32	Urquhart	14	249 17 11	97 13 6
33	Urray	9	175 2 0	72 9 8
	Total	255	4,809 8 4	1,906 4 8

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.	Amount from Grant paid to Parish.
	ROXBURGH.		£ s. d.	£ s. d.
1	Ancrum	4	112 0 0	41 12 0
2	Bedrule	1	28 0 0	10 8 0
3	Bowden	2	20 2 6	9 7 0
4	Castleton	5	54 19 7	23 15 1
5	Cavers	4	88 17 3	33 0 0
6	Eckford	1	28 0 0	10 8 0
7	Ednam	3	73 0 3	29 6 1
8	Hawick	22	470 2 9	181 17 7
9	Hownam	1	12 12 1	6 6 0
10	Jedburgh	22	454 6 8	176 10 3
11	Kelso	17	327 7 4	132 3 7
12	Kirkton	1	28 0 0	10 8 0
13	Lilliesleaf	1	28 0 0	10 8 0
14	Linton	2	37 17 4	15 0 0
15	Mackerston	1	20 0 0	9 19 4
16	Melrose	25	459 0 8	170 10 0
17	Minto	4	69 12 0	29 16 0
18	Morebattle	2	44 16 1	18 16 0
19	Oxnam	2	43 10 11	18 3 5
20	Roberton	3	84 0 0	31 4 0
21	Roxburgh	2	56 0 0	20 16 0
22	Smailholm	1	5 18 11	2 0 0
23	Southdean	1	27 0 0	10 8 0
24	Sprouston	10	212 8 4	79 4 9
25	Wilton	5	119 4 0	44 4 0
26	Yetholm	2	56 0 0	20 16 0
	Total	144	2,960 16 8	1,146 7 1
	SELKIRK.			
1	Ettrick	2	17 18 0	8 19 0
2	Galashiels	10	174 10 7	63 8 0
3	Kirkhope	3	84 0 0	31 4 0
4	Selkirk	5	122 6 6	49 8 0
5	Yarrow	2	44 9 4	18 12 8
	Total	22	443 4 5	171 11 8
	STIRLING.			
1	Airth	4	70 6 0	28 18 0
2	Alva	9	223 19 11	89 16 0
3	Balfron	3	80 16 3	28 4 0
4	Bothkennar	3	38 6 1	16 5 0
5	Buchanan	2	38 14 6	18 12 1
6	Campsie	25	436 15 9	182 2 6
7	Denny	12	215 7 5	93 9 11
8	Drymen	1	20 8 7	8 0 0
9	Dunipace	5	62 10 7	25 0 0
10	Falkirk	39	770 11 10	311 13 10
11	Gargunnock	1	26 18 7	10 8 0
12	Kilearn	2	30 0 0	12 0 0
13	Kilsyth	19	230 17 5	97 19 10
14	Kippen	9	171 1 6	75 12 2
15	Larbert	14	293 10 0	128 7 6
16	Lecropt	1	20 11 9	10 5 10

No.	PARISH.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Amount from Grant paid to Parish.		
			£	s.	d.	£	s.	d.
17	Muiravonside	4	68	18	10	31	1	4
18	Polmont	11	192	6	10	78	9	0
19	St Ninians	19	323	12	8	128	10	7
20	Slamannan	4	85	6	0	37	10	0
21	Stirling	24	521	6	10	211	9	6
22	Strathblane	3	67	7	1	26	0	0
	Total . .	214	3,989	14	5	1,649	15	1
	SUTHERLAND.							
1	Assynt	4	35	13	8	16	4	3
2	Clyne	5	140	0	0	52	0	0
3	Creich	8	155	4	8	58	2	0
4	Dornoch	7	173	5	6	64	3	7
5	Duirness	3	33	15	4	16	17	7
6	Farr	5	92	13	6	36	18	10
7	Golspie	3	63	18	0	22	15	0
8	Kildonan	4	60	16	10	26	16	5
9	Lairg	3	58	13	4	21	16	0
10	Loth	5	102	16	10	40	17	7
11	Rogart	1	28	0	0	10	8	0
12	Tongue	7	114	3	5	43	12	7
	Total . .	55	1,059	1	1	410	11	10
	WIGTOWN.							
1	Glasserton	3	66	0	0	31	4	0
2	Inch	7	105	19	7	50	11	9
3	Kirkcolm	5	87	17	7	39	19	3
4	Kirkinner	2	16	9	0	8	3	0
5	Kirkmaiden	4	77	6	6	38	1	2
6	Kirkowan	6	68	16	3	32	17	6
7	Leswalt	14	195	18	2	92	1	6
8	Luce, New	4	82	5	1	39	18	
9	Luce, Old	8	82	13	2	39	13	5
10	Mochrum	3	39	18	10	17	5	10
11	Penninghame	15	208	13	11	98	16	1
12	Portpatrick	8	146	18	4	70	3	8
13	Sorby	3	24	15	4	11	15	1
14	Stoneykirk	13	190	5	6	93	2	3
15	Stranraer	11	163	4	4	73	16	4
16	Whithorn	8	122	14	11	58	6	9
17	Wigtown	11	204	17	0	97	12	5
	Total . .	125	1,884	13	6	893	18	6

SUMMARY.—Second Distribution of Parliamentary Grant in Aid of the Cost of Maintenance of Pauper Lunatics.

No.	COUNTIES.	No. of Parishes participating.	No. of Pauper Lunatics.	Total Cost of Maintenance, exclusive of amount recovered or recoverable from relatives, or other sources.			Total Payments from Grant.		
				£	s.	d.	£	s.	d.
1	Aberdeen	78	640	11,693	12	5	4,870	6	9
2	Argyll	37	307	4,959	11	5	2,222	3	0
3	Ayr	44	417	7,104	14	10	3,101	15	1
4	Banff	23	151	2,663	2	3	1,173	19	3
5	Berwick	22	83	1,757	9	0	693	14	6
6	Bute	6	64	1,090	6	9	487	5	4
7	Caithness	9	124	2,045	12	8	838	3	11
8	Clackmannan	5	61	1,104	1	8	462	12	10
9	Dumbarton	11	139	2,312	15	3	986	19	10
10	Dumfries	37	175	3,125	12	3	1,469	0	11
11	Edinburgh	28	900	17,468	2	3	7,002	0	11
12	Elgin	18	123	1,953	4	0	842	15	10
13	Fife	53	353	6,677	13	1	2,795	18	6
14	Forfar	48	730	13,259	9	2	5,783	5	5
15	Haddington	20	110	2,103	14	4	893	19	0
16	Inverness	31	283	5,265	11	5	2,069	15	1
17	Kincardine	19	95	1,549	18	11	653	7	0
18	Kinross	4	30	547	17	0	238	19	3
19	Kirkcudbright	24	104	1,742	11	10	827	12	8
20	Lanark	31	1,579	30,023	6	11	11,395	8	0
21	Linlithgow	12	78	1,339	2	5	569	14	0
22	Nairn	4	21	351	14	2	144	19	10
23	Orkney and Shetland	31	127	1,838	9	5	746	3	1
24	Peebles	8	30	697	19	10	266	3	8
25	Perth	62	424	8,107	13	10	3,215	12	5
26	Renfrew	17	375	6,470	16	10	2,707	10	6
27	Ross	33	255	4,809	8	4	1,906	4	8
28	Roxburgh	26	144	2,960	16	8	1,146	7	1
29	Selkirk	5	22	443	4	5	171	11	8
30	Stirling	22	214	3,989	14	5	1,649	15	1
31	Sutherland	12	55	1,059	1	1	410	11	10
32	Wigtown	17	125	1,884	13	6	893	18	6
	Total	797	8,338	152,401	2	4	62,637	15	5

APPENDIX (B.)—No. 15.

I.—POORHOUSES in Operation in Scotland either for Single Parishes or for Combinations of Parishes, with the Population in 1871. II.—ABSTRACT of Poorhouse Returns for 1875–76, showing the Accommodation, Average Weekly Cost per head of Inmates, etc. Also, III.—POORHOUSES in Progress.

I. POORHOUSES IN OPERATION at 2nd August 1876.

No.	Poorhouses.		Population in 1871.
1	Abbey, Paisley, - -		30,587
2	Aberdeen, - - -		47,077
3	Arbroath Combination—		
	1 Arbroath,	9,877	22,682
	2 St Vigeans,	12,805	
4	Athole and Breadalbane Com.—		
	1 Blair-Athole,	1,788	
	2 Caputh,	2,142	
	3 Dowally,	461	
	4 Dull,	2,681	
	5 Fortingall,	1,766	
	6 Kenmore,	1,615	19,412
	7 Killin,	1,856	
	8 Little Dunkeld,	2,378	
	9 Logierait,	2,417	
	10 Moulin,	1,793	
	11 Weem,	520	
5	Barony, - - -		222,927
6	Black Isle Combination—		
	1 Avoch,	1,828	
	2 Cromarty,	2,180	
	3 Killearnan,	1,272	
	4 Knockbain,	2,155	13,266
	5 Resolis,	1,527	
	6 Rosemarkie,	1,441	
	7 Urquhart,	2,863	
7	Buchan Combination—		
	1 Aberdour,	2,176	
	2 Auchterless,	2,174	
	3 Crimond,	887	
	4 Cruden,	3,124	
	5 Deer, New,	4,853	
	6 Deer, Old,	5,085	
	7 Ellon,	3,703	
	8 Forglen,	845	
	9 Foveran,	1,859	
	10 Fraserburgh,	5,301	
	11 Fyvie,	4,511	
	12 King Edward,	3,111	71,310
	13 Logie-Buchan,	808	
	14 Longside,	3,321	
	15 Lonmay,	2,245	
	16 Methlic,	2,084	
	17 Monquhitter,	2,949	
	18 Pitsligo,	2,218	
	19 Rathen,	2,850	
	20 St Fergus,	1,633	
	21 Slains,	1,355	
	22 Strichen,	2,318	
	23 Tarves,	2,443	
	24 Turriff,	4,348	
	25 Tyrie,	3,446	
	26 Udny,	1,663	
8	Cambusnethan Combination—		
	1 Bothwell,	19,292	
	2 Cambusnethan,	20,326	57,146
	3 Dalziel,	9,175	
	4 Shotts,	8,353	
9	Campbeltown, - -		8,580
10	Cunninghame Combination—		
	1 Beith,	6,233	
	2 Dalry,	10,885	
	3 Dreghorn,	3,241	
	4 Dundonald,	6,964	
	5 Irvine,	5,875	
	6 Kilbirnie,	4,953	81,778
	7 Kilbride, West,	1,891	
	8 Kilmarnock,	24,072	
	9 Kilwinning,	7,375	
	10 Stevenston,	5,019	
	11 Stewarton,	4,478	
	12 Symington,	792	
11	Dalkeith Combination—		
	1 Borthwick,	1,720	
	2 Cockpen,	3,346	
	3 Cranston,	1,036	
	4 Crichton,	1,223	
	5 Dalkeith,	7,667	
	6 Fala,	364	31,864
	7 Lasswade,	7,098	
	8 Liberton,	3,791	
	9 Newbattle,	2,902	
	10 Newton,	1,181	
	11 Temple,	1,536	
12	Dumbarton Combination—		
	1 Bonhill,	9,408	
	2 Buchanan,	591	
	3 Cardross,	7,080	
	4 Drymen,	1,405	
	5 Dumbarton	8,933	
	6 Kilmaronock,	978	52,296
	7 Kilpatrick, New,	6,038	
	8 Kilpatrick, Old,	5,346	
	9 Kippen,	1,568	
	10 Luss,	730	
	11 Roseneath,	1,780	
	12 Row,	8,439	

No.	Poorhouses.		Population in 1871.
13	Dumfries,		14,841
14	Dundee,		86,527
15	Dunfermline,		23,313
16	Dysart Combination—		25,789
	1 Dysart,	9,682	
	2 Leslie,	4,294	
	3 Markinch,	5,413	
	4 Wemyss,	6,400	
17	East Lothian Combination—		17,056
	1 Cockburnspath,	1,133	
	2 Dirleton,	1,419	
	3 Dunbar,	4,982	
	4 Garvald,	832	
	5 Innerwick,	892	
	6 North Berwick,	2,373	
	7 Oldhamstocks,	592	
	8 Prestonkirk,	1,931	
	9 Spott,	560	
	10 Stenton,	612	
	11 Whitekirk,	1,073	
	12 Whittingham,	657	
18	Easter Ross Combination—		21,691
	1 Edderton,	860	
	2 Fearn,	2,135	
	3 Kilmuir-Easter,	1,281	
	4 Kincardine,	1,685	
	5 Lochbroom,	4,406	
	6 Logie-Easter,	912	
	7 Nigg,	1,201	
	8 Rosskeen,	3,808	
	9 Tain,	3,221	
	10 Tarbat,	2,182	
19	Edinburgh,		62,171
20	Falkirk,		18,051
21	Forfar,		12,585
22	Galashiels Combination—		22,631
	1 Bowden,	842	
	2 Galashiels,	6,062	
	3 Melrose,	9,432	
	4 Selkirk,	5,633	
	5 Yarrow,	662	
23	Glasgow,		181,741
24	Govan Combination—		161,564
	1 Govan,	151,402	
	2 Gorbals,	10,162	
25	Greenock,		59,794
26	Hamilton Combination—		45,284
	1 Avondale,	5,460	
	2 Blantyre,	3,472	
	3 Cambuslang,	3,740	
	4 Dalserf,	7,341	
	5 Glassford,	1,430	
	6 Hamilton,	16,803	
	7 Kilbride, East,	3,861	
	8 Stonehouse,	3,177	
27	Hawick Combination—		25,720
	1 Ashkirk,	550	
	2 Canonbie,	3,055	
	3 Cavers,	1,766	
	4 Ewes,	338	
	5 Hawick,	8,925	
	6 Hobkirk,	718	
	7 Kirkton,	320	
	8 Kirkhope,	565	
	9 Langholm,	3,735	
	10 Lilliesleaf,	788	
	11 Minto,	431	
	12 Roberton,	593	
	13 Wilton,	3,936	
28	Inveresk Combination—		34,804
	1 Duddington,	6,369	
	2 Gladsmuir,	1,863	
	3 Haddington,	5,735	
	4 Humbie,	967	
	5 Inveresk,	10,071	
	6 Ormiston,	911	
	7 Pencaitland,	1,320	
	8 Prestonpans,	2,069	
	9 Salton,	647	
	10 Tranent,	4,852	
29	Inverness,		18,552
30	Islay Combination—		9,108
	1 Jura,	952	
	2 Kilarrow,	3,012	
	3 Kilchoman,	2,861	
	4 Kildalton,	2,283	
31	Jedburgh Combination—		11,685
	1 Ancrum,	1,391	
	2 Bedrule,	292	
	3 Castleton,	2,202	
	4 Crailing,	657	
	5 Jedburgh,	5,214	
	6 Maxton,	481	
	7 Oxnam,	695	
	8 Southdean,	753	
32	Kelso Combination—		21,898
	1 Coldstream,	2,619	
	2 Earlston,	1,977	
	3 Eccles,	1,780	
	4 Eckford,	931	
	5 Ednam,	613	
	6 Gordon,	876	
	7 Greenlaw	1,381	
	8 Hownam,	238	
	9 Kelso,	5,124	
	10 Linton,	570	
	11 Morebattle,	986	
	12 Nenthorn,	434	
	13 Roxburgh,	1,053	
	14 Smailholm,	534	
	15 Sprouston,	1,294	
	16 Stitchel,	388	
	17 Yetholm,	1,100	

No.	Poorhouses.		Population in 1871.
33	Kincardineshire Combination—		
	1 Arbuthnot,	924	29,119
	2 Banchory-Devenick	3,052	
	3 Banchory-Ternan,	2,875	
	4 Bervie,	1,843	
	5 Dunottar,	2,102	
	6 Durris,	1,021	
	7 Fettercairn,	1,539	
	8 Fetteresso,	5,665	
	9 Fordoun,	2,113	
	10 Glenbervie,	1,073	
	11 Kinneff,	1,062	
	12 Laurencekirk,	2,174	
	13 Maryculter,	1,110	
	14 Marykirk,	1,771	
	15 Strachan,	795	
34	Kirkcaldy Combination—		
	1 Abbotshall,	5,785	19,983
	2 Burntisland,	3,872	
	3 Kinghorn,	3,323	
	4 Kirkcaldy,	7,003	
35	Kirkcudbright Combination—		
	1 Anwoth,	827	36,277
	2 Balmaclellan,	1,057	
	3 Balmaghie,	1,085	
	4 Borgue,	1,087	
	5 Buittle,	1,026	
	6 Carsphairn,	545	
	7 Colvend,	1,318	
	8 Crossmichael,	1,492	
	9 Dalry,	1,074	
	10 Girthon,	1,586	
	11 Kells,	1,007	
	12 Kelton,	3,222	
	13 Kirkbean,	825	
	14 Kirkcudbright,	3,346	
	15 Kirkmabreck,	1,568	
	16 New Abbey,	931	
	17 Parton,	737	
	18 Rerrick,	1,911	
	19 Tongland,	908	
	20 Troqueer,	5,402	
	21 Twynholm,	717	
	22 Urr,	4,606	
36	Kirkpatrick-Fleming Combin.—		
	1 Dornock,	826	7,959
	2 Gretna,	1,395	
	3 Half-Morton,	611	
	4 Hoddam,	1,598	
	5 Kirkpat.-Fleming,	1,529	
	6 Middlebie,	2,000	
37	Kyle Combination—		
	1 Auchinleck,	6,174	54,577
	2 Ayr,	9,589	
	3 Coylton,	1,440	
	4 Cumnock, New,	3,434	
	5 Cumnock, Old,	4,041	
	6 Dalmellington,	6,165	
	7 Dalrymple,	1,412	
	8 Mauchline,	2,435	
	9 Muirkirk,	3,253	
	10 Newton-upon-Ayr,	4,877	
	11 Ochiltree,	1,656	
	12 St Quivox,	6,069	
	13 Sorn,	4,032	
38	Latheron Combination—		
	1 Latheron,	7,400	20,691
	2 Wick,	13,291	
39	Leith, North, - - -		14,828
40	Leith, South, - - -		30,079
41	Liff and Benvie, - -		35,554
42	Linlithgow Combination—		
	1 Abercorn,	933	35,152
	2 Bathgate,	10,129	
	3 Bo'ness,	4,986	
	4 Carriden,	1,799	
	5 Kirkliston,	2,187	
	6 Linlithgow,	5,554	
	7 Muiravonside,	2,653	
	8 Whitburn,	6,911	
43	Lochgilphead Combination—		
	1 Glassary,	4,393	11,253
	2 Kilcalmonell and Kilberry,	2,237	
	3 Kilmartin,	869	
	4 Knapdale, North,	1,059	
	5 Knapdale, South,	2,695	
44	Lorn Combination—		
	1 Ardchattan and Muckairn,	1,792	17,022
	2 Glenorchy and Innishail,	1,054	
	3 Kilbrandon,	1,930	
	4 Kilchrennan and Dalavich,	484	
	5 Kilmallie,	4,066	
	6 Kilmore and Kilbride,	3,402	
	7 Kilninver and Kilmelfort,	759	
	8 Lismore and Appin,	3,535	
45	Machar, Old, - - -		42,477
46	Maybole Combination—		
	1 Kirkmichael,	2,254	10,000
	2 Kirkoswald,	1,846	
	3 Maybole,	5,900	
47	Monkland, New, - -		22,752

No.	Poorhouses.		Population in 1871.
48	Monkland, Old, - -		34,073
49	Morayshire Combination—		
	1 Alves,	1,018	
	2 Bellie,	2,317	
	3 Birnie,	375	
	4 Boharm,	1,837	
	5 Dallas,	1,060	
	6 Drainy,	3,293	
	7 Duffus,	3,716	
	8 Elgin,	8,604	32,838
	9 Knockando,	1,909	
	10 New Spynie,	1,612	
	11 Rafford,	1,101	
	12 Rothes,	2,148	
	13 St Andrews-Lhanbride,	1,346	
	14 Speymouth,	634	
	15 Urquhart,	2,368	
50	Mull Combination—		
	1 Ardnamurchan,	4,259	
	2 Coll,	723	
	3 Kilfinichen,	2,448	
	4 Kilninian and Kilmore,	2,739	15,233
	5 Morven,	973	
	6 Torosay,	1,254	
	7 Tyree,	2,837	
51	Nairn Combination—		
	1 Abernethy,	1,752	
	2 Ardclach,	1,197	
	3 Ardersier,	1,284	
	4 Auldearn,	1,279	
	5 Cawdor,	1,027	
	6 Cromdale,	3,817	21,773
	7 Croy,	1,841	
	8 Duthil,	1,872	
	9 Edinkillie,	1,286	
	10 Nairn,	4,869	
	11 Petty,	1,549	
52	Paisley, - - -		31,909
53	Peebles Combination—		
	1 Biggar,	2,013	
	2 Drumelzier,	221	
	3 Eddlestone,	700	
	4 Kirkurd,	294	
	5 Linton, West,	1,387	
	6 Lyne and Megget,	174	
	7 Manor,	271	13,822
	8 Newlands,	851	
	9 Peebles,	3,172	
	10 Penicuik,	3,765	
	11 Skirling,	325	
	12 Stobo,	459	
	13 Tweedsmuir,	190	
54	Perth, - - -		23,507
55	St Cuthberts and Canongate Combination—		
	1 St. Cuthberts,	128,385	140,446
	2 Canongate,	12,061	
56	Skye Combination—		
	1 Bracadale,	1,113	
	2 Duirnish,	4,422	
	3 Kilmuir,	2,567	
	4 Portree,	2,928	18,151
	5 Sleat,	2,233	
	6 Snizort,	2,326	
	7 Strath,	2,562	
57	Stirling Combination—		
	1 Alloa,	9,940	
	2 Alva,	4,296	
	3 Clackmannan,	4,653	47,362
	4 Kilsyth,	6,313	
	5 St Ninians,	10,146	
	6 Stirling,	12,014	
58	Sutherland Combination—		
	1 Assynt,	3,006	
	2 Clyne,	1,733	
	3 Creich,	2,524	
	4 Dornoch,	2,764	
	5 Duirness,	1,049	
	6 Eddrachillis,	1,530	
	7 Farr,	2,019	23,298
	8 Golspie,	1,804	
	9 Kildonan,	1,916	
	10 Lairg,	978	
	11 Loth,	583	
	12 Rogart,	1,341	
	13 Tongue,	2,051	
59	Thurso Combination—		
	1 Bower,	1,700	
	2 Canisbay,	2,729	
	3 Dunnet,	1,661	
	4 Halkirk,	2,664	20,320
	5 Olrick,	2,028	
	6 Reay,	2,331	
	7 Thurso,	5,754	
	8 Watten,	1,453	
60	Upper Nithsdale Combination—		
	1 Closeburn,	1,612	
	2 Dunscore,	1,504	
	3 Durrisdeer,	1,189	
	4 Glencairn,	1,749	
	5 Keir,	828	14,294
	6 Kirkconnell,	952	
	7 Morton,	2,099	
	8 Penpont,	1,323	
	9 Sanquhar,	3,038	
61	Upper Strathearn Combin.—		
	1 Auchterarder,	3,795	
	2 Blackford,	1,883	
	3 Callander	1,870	
	4 Comrie,	1,911	
	5 Crieff,	4,598	
	6 Dunning,	1,832	
	7 Forgandenny,	632	
	8 Forteviot,	567	28,288
	9 Fowlis-Wester,	1,161	
	10 Gask,	369	
	11 Kilmadock,	3,170	
	12 Madderty,	523	

No	Poorhouses.		Population in 1871.	No.	Poorhouses.		Population in 1871.
	13 Methven,	2,115			9 Leswalt,	2,496	
	14 Monivaird,	744			10 Luce, New,	661	
	15 Muthil,	2,703			11 Luce, Old,	2,449	42,400
	16 Trinity-Gask,	415			12 Mochrum,	2,450	
62	Wigtownshire Combination—				13 Penninghame,	3,940	
	1 Ballantrae,	1,277			14 Portpatrick,	1,492	
	2 Colmonell,	2,293			15 Sorbie,	1,667	
	3 Glasserton,	1,196			16 Stoneykirk,	2,993	
	4 Inch,	3,268			17 Stranraer,	3,651	
	5 Kirkcolm,	1,948			18 Whithorn,	2,906	
	6 Kirkinner,	1,548			19 Wigtown,	2,306	
	7 Kirkmaiden,	2,507			Total Population of Parishes having Poorhouses		2,429,167
	8 Kirkowan,	1,352					

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
		Accommodation sanctioned by Board of Supervision.	No. of Poor receiving Indoor Relief during Half-year to 31st December 1875.	Died or Discharged during Half-year.	No. of Inmates at 1st January 1876.	Vacant Accommodation at 1st Jan. 1876.		Of whom			
								Cured.	Died.	Discharged.	Remaining at 1st January 1876.
1	Abbey † - - -	555	* 398	161	237	318	89	33	12	...	44
2	Aberdeen ‡ - - -	366	472	233	239	127	190	125	32	15	18
3	Arbroath and St Vigeans Combn.	128	145	69	76	52	48	14	10	...	24
4	Athole and Breadalbane Combn.	60	48	13	35	25	22	7	3	1	11
5	Barony † - - -	1348	1876	912	964	384	842	416	105	119	202
6	Black Isle Combination -	100	31	8	23	77	20	4	4	4	8
7	Buchan Combination ‡ -	180	101	35	66	114	20	6	4	...	10
8	Cambusnethan Combination -	120	235	164	71	49	35	19	10	1	5
9	Campbeltown - - -	84	88	24	64	20	41	14	8	...	19
10	Cunninghame Combination ‡ -	279	492	251	241	38	137	20	34	25	58
11	Dalkeith Combination -	121	75	26	49	72	29	23	4	...	2
12	Dumbarton Combination ‡ -	156	193	116	77	79	45	15	13	...	17
13	Dumfries - - -	127	124	64	60	67	26	8	5	...	13
14	Dundee ‡ - - -	660	777	432	345	315	350	113	54	62	121
15	Dunfermline - - -	187	166	59	107	80	48	25	5	...	18
16	Dysart Combination - -	130	148	39	109	21	40	10	9	6	15
17	East Lothian Combination -	88	60	14	46	42	26	8	4	...	14
18	Easter Ross Combination -	176	77	21	56	120	50	32	5	5	8
19	Edinburgh ‡ - - -	895	1777	1228	549	346	563	177	55	207	124
20	Falkirk - - -	200	211	113	98	102	77	43	9	13	12
21	Forfar - - - -	85	150	76	74	11	24	9	10	...	5
22	Galashiels Combination -	65	52	28	24	41	19	8	3	3	5
23	Glasgow † - - -	1500	3292	2017	1275	225	2283	792	207	710	574
24	Govan Combination † - -	600	1004	527	477	123	655	403	75	35	142
25	Greenock † - - -	290	307	162	145	145	149	73	25	13	38
26	Hamilton Combination ‡ -	170	158	55	103	67	65	32	10	2	21
27	Hawick Combination - -	133	84	37	47	86	31	20	9	...	2
28	Inveresk Combination ‡ -	124	108	71	37	87	39	19	5	6	9
29	Inverness - - -	170	128	38	90	80	57	36	6	1	14
30	Islay Combination - -	48	21	5	16	32	1	...	1	...	...
31	Jedburgh Combination -	72	36	14	22	50	10	3	3	1	3
32	Kelso Combination - -	70	29	4	25	45	13	4	1	...	8
33	Kincardineshire Combination ‡	119	85	35	50	69	24	11	8	...	5
34	Kirkcaldy Combination -	130	126	29	97	33	70	37	6	3	24
35	Kirkcudbright Combination -	250	41	10	31	219	2	...	2	...	...
36	Kirkpatrick-Fleming Combn. -	120	17	3	14	106	4	3	...	...	1
37	Kyle Combination - -	168	220	102	118	50	30	5	7	1	17

* Including re-admissions, which are reckoned as new cases.
† Those Parishes have also Parochial Asylums.
‡ Have Licensed Wards for Lunatics.

Half-year ended 31st December 1875.

Lunatic Inmates during Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Of whom Remaining at 1st January 1876.	Children. No. of Children Inmates at 31st Dec. 1875.	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School.	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance. s. d.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc. s. d.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse. s. d.	Average Weekly Expenditure per head of ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances. s. d.	Total Average Weekly Expenditure per head of Ordinary Inmates. s. d.	No.
118	12	3	3	100	28	14	...	14	3 7½	0 5	0 10½	0 1½	5 0½	1
74	...	1	1	72	37	19	...	19	3 2	1 2	0 6	0 1	4 11	2
...	...	...	...	...	6	...	2	2	2 7	0 9	1 2	0 1¼	4 7¼	3
...	...	...	...	...	9	...	3	3	3 9½	0 5¼	0 5¾	0 4	5 0½	4
202	14	9	124	55	189	75	...	75	3 7¼	1 3⅜	0 7⅝	0 2 5/16	5 8 9/16	5
...	...	...	...	...	3	...	1	1	3 3¼	0 7½	0 7¼	0 1¼	4 7¼	6
23	...	2	1	20	32	...	22	22	2 4½	0 7	0 2½	0 2	3 4	7
...	...	...	...	...	26	...	21	21	3 0	1 2	0 9½	0 1½	5 1	8
...	...	...	...	...	15	...	2	2	3 4½	0 10¼	0 8	0 1¼	5 0	9
74	1	3	...	70	68	48	...	48	2 10⅞	1 0¾	0 6	0 1⅜	4 7	10
...	...	...	...	...	8	2	5	7	4 0¾	0 7½	0 6¼	0 1½	5 4	11
51	...	2	...	49	22	...	17	17	2 3½	0 7	0 6	0 2½	3 7	12
...	...	...	...	...	13	...	7	7	2 6½	0 9¾	0 5	0 1¼	3 10½	13
102	1	4	2	95	23	23	...	23	3 4⅜	0 7 8/15	0 8 5/16	0 2	4 10 37/78	14
1	...	...	...	1	25	...	18	18	3 2¼	0 5¾	0 5½	0 2	4 3½	15
...	...	...	...	...	30	...	15	15	3 1½	0 8¼	0 7¾	0 1½	4 7	16
...	...	...	...	...	11	...	7	7	3 2¼	1 5¾	1 8	0 1½	6 5½	17
1	...	...	...	1	21	...	17	17	2 10½	0 9¼	0 2¼	0 2½	4 0	18
42	...	1	1	40	68	22	...	22	3 1 7/15	0 6 11/12	1 9 8/12	0 1 4/12	5 7 6/12	19
...	...	...	...	...	20	5	...	5	3 0	0 5	0 4	0 1	3 10	20
...	...	...	...	...	26	...	8	8	4 1½	0 8	0 7	0 1½	5 6	21
...	...	...	...	...	2	...	2	2	4 5 4/10	1 5	0 10 5/10	0 1 9/10	6 10 8/10	22
231	14	3	4	210	303	123	...	123	3 3	0 3¼	0 8	0 2¾	4 10	23
252	38	8	20	186	74	74	...	74	3 9¼	0 10	0 10⅛	0 4½	5 9⅞	24
87	6	2	3	76	13	4	...	4	3 10	1 3	0 10	0 1½	6 0½	25
34	...	1	...	33	24	...	12	12	2 8½	1 5	0 9¾	0 4	5 3¼	26
...	...	...	...	...	21	...	17	17	2 10⅜	0 8½	0 7½	0 1½	4 3⅞	27
11	...	2	...	9	6	...	3	3	3 2¼	1 5	1 5	0 1	6 1¼	28
...	...	...	...	...	24	...	11	11	4 1¼	0 7½	0 6¾	0 2¼	5 5¾	29
...	...	...	...	...	...	...	...	...	3 8½	0 9½	1 11¾	0 1¾	6 7½	30
...	...	...	...	...	6	...	3	3	2 8¾	0 5¼	0 6½	0 0	3 11	31
...	...	...	...	...	8	...	8	8	4 0	0 10½	0 5	0 1	5 4½	32
23	...	3	...	20	18	...	9	9	2 2¼	0 9¾	0 10	0 1½	3 11½	33
...	...	...	...	...	24	18	...	18	3 3¾	0 10½	0 8¾	0 3	5 2	34
...	...	...	...	...	11	...	6	6	3 2	0 7	0 4¼	0 0¾	4 2	35
...	...	...	...	...	5	...	4	4	3 5½	0 5½	0 2½	0 1½	4 3	36
...	...	...	...	...	28	...	14	14	3 0	0 11	0 5¼	0 1¾	4 6	37

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
								Of whom			
		Accommodation sanctioned by Board of Supervision.	No. of Poor receiving Indoor Relief during Half-year to 31st December 1875.	Died or Discharged during Half-year.	No. of Inmates at 1st January 1876.	Vacant Accommodation at 1st Jan. 1876.		Cured.	Died.	Discharged.	Remaining at 1st January 1876.
38	Latheron Combination -	50	* 13	4	9	41	...	...	...	...	...
39	Leith, North - - -	120	90	34	56	64	29	17	7	...	5
40	Leith, South ‡ - - -	233	296	116	180	53	116	65	16	...	35
41	Liff and Benvie ‡ - -	182	163	85	78	104	122	49	11	18	44
42	Linlithgow Combination ‡ -	230	165	48	117	113	45	7	8	...	30
43	Lochgilphead Combination -	72	70	14	56	16	13	...	2	...	11
44	Lorn Combination - -	236	74	24	50	186	16	3	4	3	6
45	Machar, Old ‡ - - -	230	286	101	185	45	97	68	11	7	11
46	Maybole Combination - -	48	52	23	29	19	10	6	1	1	2
47	Monkland, New - -	155	276	153	123	32	72	13	21	22	16
48	Monkland, Old - -	134	201	72	129	5	22	4	6	...	12
49	Morayshire Combination -	80	71	33	38	42	37	12	4	8	13
50	Mull Combination - -	125	50	13	37	88	17	5	3	...	9
51	Nairn Combination - -	75	29	5	24	51	6	3	...	...	3
52	Paisley † - - -	311	465	199	266	45	138	39	32	...	67
53	Peebles Combination - -	90	24	5	19	71	6	...	3	...	3
54	Perth ‡ - - -	210	255	112	143	67	65	19	9	7	30
55	Skye Combination - -	75	9	5	4	71	1	...	1	...	...
56	St Cuthberts and Canongate Com.	538	1,237	767	470	68	420	151	76	78	115
57	Stirling Combination - -	200	114	51	63	137	66	3	10	30	23
58	Sutherland Combination -	50	12	3	9	41	2	...	2	...	...
59	Thurso Combination - -	149	17	3	14	135	6	2	2	...	2
60	Upper Nithsdale Combination -	126	32	10	22	104	11	5	2	2	2
61	Upper Strathearn Combination	70	52	17	35	35	15	1	6	1	7
62	Wigtownshire Combination ‡ -	352	101	60	41	311	34	21	5	...	8
	Total for the Half-year ended 31st December 1875 - -	14,215	17,506	9152	8354	5861	7540	3060	1005	1410	2065

* Including re-admissions, which are reckoned as new cases.
† Those Parishes have also Parochial Asylums.
‡ Have Licensed Wards for Lunatics.

Half-year ended 31st December 1875—*Continued.*

Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Of whom Remaining at 1st January 1876.	Children. No of Children Inmates at 31st Dec. 1875.	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances.	Total Average Weekly Expenditure per head of Ordinary Inmates.	No.
									s. d.	s. d.	s. d.	s. d.	s. d.	
..	...	...	...	...	1	...	...	...	3 10	0 10¼	0 1¾	0 2¾	5 0¾	38
..	...	...	...	...	16	...	15	15	3 5	1 1	1 0	0 1	5 7	39
21	...	1	...	20	21	17	...	17	2 8	0 6½	0 6	0 2	3 10½	40
56	1	...	2	53	23	15	...	15	2 2	0 9	0 4	0 4	3 7	41
32	...	...	...	32	36	32	...	32	2 11	0 5¾	0 6	0 1¼	4 0	42
..	...	...	...	...	16	...	10	10	2 7	2 4	1 8½	0 4	6 11½	43
..	...	...	...	...	10	9	...	9	2 10½	0 8	0 9	0 1¼	4 4¾	44
51	1	1	...	49	32	...	14	14	3 6½	0 6¼	0 5¼	0 0½	4 6½	45
..	...	...	...	...	5	...	1	1	2 6¾	0 5	0 3¾	0 1¾	3 5¼	46
..	...	...	...	...	39	...	25	25	3 7¾	1 3¼	0 4	0 1½	5 4½	47
..	...	...	...	...	54	...	37	37	3 2¼	1 1	0 7¾	0 0¾	4 11¾	48
..	...	...	...	...	5	...	2	2	3 5¼	0 8¼	0 7	0 1⅛	4 9⅝	49
..	...	...	...	...	13	...	9	9	3 1¾	0 8¾	0 5½	0 1½	4 5½	50
..	...	...	...	...	12	...	9	9	4 2	1 4¼	0 5½	0 1½	6 1¼	51
58	5	1	4	48	16	3	...	3	3 11	0 10	1 0	0 3½	6 0½	52
..	...	...	...	...	2	...	2	2	5 0	0 7½	0 7½	0 2¼	6 5¼	53
43	...	1	4	38	42	...	22	22	2 0½	0 8¾	1 0	0 1¼	3 10½	54
..	...	...	...	...	1	...	1	1	2 7¼	0 6	0 4	0 0¾	3 6	55
..	...	...	...	...	61	20	...	20	3 1	1 1½	1 7	0 1¼	5 10¾	56
..	...	...	...	...	15	...	9	9	3 9¼	0 4	0 7	0 0¾	4 9	57
..	...	...	...	...	1	1	...	1	4 11½	1 6¼	0 10½	0 2½	7 6¾	58
..	...	...	...	...	5	...	4	4	5 4¾	0 8	0 0¼	0 2	6 3	59
..	...	...	...	...	7	...	4	4	4 1 1/12	0 6 8/12	0 6	0 2 9/12	5 4 6/12	60
..	...	...	...	...	7	...	3	3	3 1¾	1 2½	1 2	0 1¾	5 8	61
11	...	...	...	11	8	...	4	4	3 2	0 2¾	0 1¾	0 0¾	3 7¼	62
598	93	48	169	1288	1695	524	405	929	3 3¾	0 10	0 8¼	0 1¾	4 11¾	

II.—ABSTRACT OF POORHOUSE RETURNS,

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
								Of whom			
		Accommodation sanctioned by Board of Supervision.	Receiving Relief during Half-year to 30th June 1876.	Died or Discharged.	No. of Inmates at 1st July 1876.	Vacant Accommodation at 1st July 1876.		Cured.	Died.	Discharged.	Remaining at 1st July 1876.
1	Abbey† - - -	555	* 459	239	220	335	118	45	23	...	50
2	Aberdeen‡ - - -	366	456	215	241	125	121	60	42	5	14
3	Arbroath and St Vigeans Combn.	128	145	69	76	52	59	17	11	3	28
4	Athole and Breadalbane Combn.	60	50	12	38	22	32	21	5	1	5
5	Barony† - - -	1348	2177	1319	858	490	873	261	162	285	165
6	Black Isle Combination -	100	34	13	21	79	15	1	6	...	8
7	Buchan Combination‡ -	180	106	45	61	119	35	13	11	...	11
8	Cambusnethan Combination -	120	269	191	78	42	47	22	12	1	12
9	Campbeltown - - -	84	80	40	40	44	40	18	9	1	12
10	Cunninghame Combination‡ -	279	520	314	206	73	155	28	27	44	56
11	Dalkeith Combination - -	121	97	59	38	83	27	15	7	...	5
12	Dumbarton Combination‡ -	156	183	82	101	55	92	62	11	...	19
13	Dumfries - - -	127	108	61	47	80	31	11	7	...	13
14	Dundee‡ - - -	660	882	556	326	334	361	111	48	77	125
15	Dunfermline - - -	187	207	104	103	84	76	53	10	...	13
16	Dysart Combination - -	130	163	52	111	19	45	15	10	3	17
17	East Lothian Combination -	88	62	17	45	43	35	20	4	1	10
18	Easter Ross Combination -	176	65	13	52	124	40	17	4	9	10
19	Edinburgh‡ - - -	895	1946	1455	491	404	655	139	61	337	118
20	Falkirk - - -	200	215	125	90	110	84	45	7	18	14
21	Forfar - - - -	85	150	82	68	17	32	19	5	...	8
22	Galashiels Combination -	65	75	50	25	40	25	13	8	...	4
23	Glasgow† - - -	1500	3688	2592	1096	404	2616	1260	261	554	541
24	Govan Combination† - -	600	1082	623	459	141	669	384	79	46	160
25	Greenock† - - -	290	336	234	102	188	140	60	28	23	29
26	Hamilton Combination‡ -	170	199	119	80	90	84	50	17	2	15
27	Hawick Combination - -	133	125	89	36	97	37	22	10	3	2
28	Inveresk Combination‡ -	124	99	69	30	94	43	18	10	7	8
29	Inverness - - -	170	123	53	70	100	46	27	10	...	9
30	Islay Combination - -	48	21	6	15	33	4	1	3	...	...
31	Jedburgh Combination -	72	39	21	18	54	10	8	2	...	...
32	Kelso Combination - -	70	31	15	16	54	15	9	4	...	2
33	Kincardineshire Combination‡	119	91	50	41	78	16	6	7	...	3
34	Kirkcaldy Combination -	130	130	39	91	39	63	35	7	5	16
35	Kirkcudbright Combination -	250	49	22	27	223	6	1	5	...	...
36	Kirkpatrick-Fleming Combn. -	120	27	8	19	101	5	1	2	...	2

* Including re-admissions, which are reckoned as new cases.
† Those Parishes have also Parochial Asylums.
‡ Have Licensed Wards for Lunatics.

Half-year ended 30th June 1876.

Lunatic Inmates during Half-year.	Lunatics. Of whom: Cured.	Lunatics. Of whom: Died.	Lunatics. Of whom: Discharged.	Lunatics. Of whom: Remaining at 1st July 1876.	Children. No. of Children Inmates at 30th June 1876	Children. Of whom at School: In Poorhouse.	Children. Of whom at School: Out of Poorhouse.	Children. Of whom at School: Total at School.	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Estimated Rent of Poorhouse.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Medical Attendance, Medicine, and Medical and Surgical Appliances.	Total Average Weekly Expenditure per head of Ordinary Inmates.	No.
									s. d.	s. d.	s. d.	s. d.	s. d.	
26	15	5	27	79	37	20	...	20	3 3¾	0 4½	0 10½	0 1¼	4 8	1
77	1	3	1	72	53	30	...	30	2 11¾	1 1	0 6	0 1	4 7¾	2
...	...	...	...	...	6	...	2	2	2 6	0 9½	1 2	0 1¼	4 6¾	3
...	...	...	...	...	11	...	8	8	3 6⅞	0 6	0 5¼	0 4¼	4 10⅜	4
63	5	3	55	...	183	83	...	83	3 9	1 3½	0 7⅝	0 2⅜	5 10½	5
...	...	...	...	...	1	...	...	...	3 5	1 0	0 7¼	0 1½	5 1¾	6
24	1	...	...	23	29	...	17	17	2 4¼	0 5 3/16	0 6	0 2¼	3 5 8/13	7
...	...	...	...	...	25	...	20	20	3 1¼	1 1	0 9½	0 1½	5 1¼	8
...	...	...	...	...	5	...	1	1	3 6½	0 10¼	0 8	0 1¼	5 2	9
77	1	1	1	74	61	49	...	49	3 0½	0 11½	0 6	0 1¼	4 7¼	10
...	...	...	...	...	7	2	5	7	4 0¾	0 7½	0 6¼	0 1½	5 4	11
62	1	1	3	57	36	...	18	18	2 3½	0 7	0 6	0 2½	3 7	12
...	...	...	...	...	9	...	9	9	2 7¼	0 7	0 5¼	0 1	3 8½	13
99	...	3	1	95	26	26	...	26	3 1 30/39	0 7 5/54	0 8 5/18	0 2	4 6 125/156	14
1	...	...	...	1	27	...	19	19	3 2½	0 6	0 5½	0 2	4 4	15
...	...	...	...	...	27	...	16	16	3 0½	0 9¼	0 7¾	0 2½	4 8	16
...	...	...	...	...	9	...	5	5	3 11	1 7	1 8	0 1½	7 3½	17
1	...	...	...	1	19	...	17	17	2 9¼	0 8¼	0 2¼	0 1	3 8¾	18
40	...	3	4	33	16	16	...	16	3 4 9/12	0 6 6/12	1 9 8/12	0 1	5 9 4/12	19
...	...	...	...	...	16	6	...	6	3 1¾	0 8	0 4	0 1	4 2¾	20
...	...	...	...	...	18	...	11	11	4 0¾	0 8	0 6	0 1¼	5 4	21
...	...	...	...	...	3	...	3	3	4 3 8/10	1 5 9/10	0 10 5/10	0 2	6 10 2/10	22
92	17	5	59	211	213	91	...	91	3 4½	0 8	0 8	0 3	4 11½	23
54	41	20	9	184	99	49	...	49	2 4½	1 7¾	0 10⅛	0 5⅜	5 3¾	24
87	4	1	1	81	9	5	...	5	4 11	0 7½	0 10	0 2½	6 7	25
36	1	...	...	35	19	...	11	11	2 11	1 2½	0 8¾	0 2½	5 0¾	26
...	...	...	...	...	15	...	10	10	3 0½	0 11	0 7½	0 1½	4 8½	27
10	...	...	1	9	4	...	3	3	3 3	1 5	1 5	0 1	6 2	28
...	...	...	...	...	8	...	8	8	4 1½	0 7¼	0 6¾	0 2	5 5½	29
...	...	...	...	...	2	1	...	1	4 1½	0 9½	1 11½	0 1½	7 0	30
...	...	...	...	...	9	...	9	9	2 10½	0 7	0 6½	0 3¾	4 3¾	31
...	...	...	...	...	8	...	8	8	4 3	0 10	0 5	0 1	5 7	32
20	...	1	...	19	16	1	6	7	2 9¼	0 9¾	0 10	0 1½	4 6½	33
...	...	...	...	...	24	22	...	22	3 5½	1 0	0 8	0 3	5 4½	34
...	...	...	...	...	16	...	8	8	3 2½	0 7	0 4¼	0 0¾	4 2½	35
...	...	...	...	...	5	...	4	4	3 7½	0 6	0 2½	0 1½	4 5½	36

II.—ABSTRACT OF POORHOUSE RETURNS

No.	Poorhouses.	No. of Ordinary Inmates.					Inmates on Sick List during Half-year.	Sick.			
								Of whom			
		Accommodation sanctioned by Board of Supervision.	Receiving Relief during Half-year to 30th June 1876.	Died or Discharged.	No. of Inmates at 1st July 1876.	Vacant Accommodation at 1st July 1876.		Cured.	Died.	Discharged.	Remaining at 1st July 1876.
37	Kyle Combination - -	168	246*	156	90	78	24	2	12	2	8
38	Latheron Combination -	50	14	3	11	39	...	...	...	...	...
39	Leith, North - -	120	93	32	61	59	24	8	8	...	8
40	Leith, South‡ - - -	233	316	122	194	39	163	99	17	...	47
41	Liff and Benvie‡ - -	182	209	127	82	100	158	48	17	42	51
42	Linlithgow Combination‡ -	230	179	74	105	125	62	19	15	...	28
43	Lochgilphead Combination -	72	67	17	50	22	21	2	3	3	13
44	Lorn Combination - -	236	66	27	39	197	14	3	5	3	3
45	Machar, Old‡ - - -	230	285	125	160	70	84	56	12	7	9
46	Maybole Combination - -	48	60	34	26	22	9	2	5	...	2
47	Monkland, New - -	155	289	189	100	55	74	29	16	16	13
48	Monkland, Old - -	276	212	84	128	148	23	10	6	...	7
49	Morayshire Combination -	80	73	43	30	50	39	18	9	11	11
50	Mull Combination - -	125	60	27	33	92	30	15	5	...	10
51	Nairn Combination - -	75	34	13	21	54	8	4	2	1	1
52	Paisley† - - -	312	529	285	244	68	120	26	31	6	57
53	Peebles Combination - -	90	24	8	16	74	5	...	2	2	1
54	Perth‡ - - - -	210	279	135	144	66	66	19	15	11	21
55	Skye Combination - -	75	13	9	4	71	3	1	1	...	1
56	St Cuthberts and Canongate Com.	538	1238	780	458	80	481	155	68	102	156
57	Stirling Combination - -	200	135	71	64	136	70	...	9	32	29
58	Sutherland Combination -	50	12	3	9	41	2	...	2	...	...
59	Thurso Combination - -	149	16	2	14	135	5	...	1	...	4
60	Upper Nithsdale Combination -	126	39	9	30	96	15	10	...	...	5
61	Upper Strathearn Combination	70	57	28	29	41	15	3	3	2	7
62	Wigtownshire Combination‡ -	352	108	68	40	312	24	12	5	3	4
	Total for Half-year ended 30th June 1876 - - -	14,358	19,142	11524	7618	6740	8291	3419	1204	1668	2000

* Including re-admissions, which are reckoned as new cases.
† Those Parishes have also Parochial Asylums.
‡ Have Licensed Wards for Lunatics.

Half-year ended 30th June 1876—*Continued.*

Lunatic Inmates during Half-year.	Lunatics. Of whom Cured.	Lunatics. Of whom Died.	Lunatics. Of whom Discharged.	Lunatics. Of whom Remaining at 1st July 1876.	Children. No. of Children Inmates at 30th June 1876.	Children. Of whom at School. In Poorhouse.	Children. Of whom at School. Out of Poorhouse.	Children. Of whom at School. Total at School.	Average Weekly cost per head of Inmates for Food, Fuel, Clothing, Light, and all other Necessaries of Maintenance.	Average Weekly Expenditure per head of Ordinary Inmates for whom there is accommodation in the Poorhouse. Salaries of Officials, Feu Duties, Insurance, Repairs, etc.	Estimated Rent of Poorhouse.	Medical Attendance, Medicine, and Medical and Surgical Appliances.	Total Average Weekly Expenditure per head of Ordinary Inmates.	No.
									s. d.	s. d.	s. d.	s. d.	s. d.	
...	...	...	...	...	12	...	6	6	3 3¼	1 0	0 5¼	0 1¾	4 10¼	37
...	...	...	...	...	1	...	...	...	3 8	1 1	0 1¾	0 2¾	5 1½	38
...	...	...	...	...	20	...	16	16	3 2	1 0	1 0	0 1	5 3	39
22	...	...	2	20	29	20	...	20	2 8¼	0 6½	0 6	0 2	3 10¾	40
55	1	1	...	53	24	17	...	17	2 10¼	0 8¾	0 4	0 4	4 3	41
34	...	...	2	32	33	26	...	26	3 0½	0 9½	0 6	0 1¾	4 5¾	42
...	...	...	...	...	13	...	11	11	3 3	1 7¼	1 8¾	0 4½	6 11½	43
...	...	...	...	...	4	3	...	3	4 3	0 8	0 9	0 1¼	5 9¼	44
53	1	3	...	49	21	...	13	13	3 6¼	0 6½	0 5¼	0 0½	4 6½	45
...	...	...	...	...	3	...	...	...	2 1½	0 5	0 3¾	0 1¾	3 0	46
...	...	...	...	...	29	...	20	20	3 2¼	0 10	0 4	0 1½	4 5¾	47
...	...	...	...	...	40	...	34	34	3 1¾	0 10½	0 7¾	0 0¾	4 8¾	48
...	...	...	...	...	...	...	...	...	3 6¾	0 8½	0 7	0 1⅛	4 11⅜	49
...	...	...	...	...	11	...	7	7	3 6¾	1 0	0 5½	0 0¾	5 1	50
...	...	...	...	...	8	...	5	5	4 7	1 4	0 5¼	0 2	6 6¼	51
63	9	4	50	...	26	...	13	13	3 8½	0 10	1 0	0 3½	5 10	52
...	...	...	...	...	2	...	2	2	5 4	0 8	0 7½	0 1¾	6 9¼	53
39	...	2	2	35	27	...	27	27	2 4½	0 10½	1 0	0 1¾	4 4¾	54
...	...	...	...	...	...	...	...	...	3 1½	0 6	0 4	0 0¾	4 0¼	55
...	...	...	...	...	52	16	...	16	3 0½	1 1½	1 7	0 1¼	5 10¼	56
...	...	...	...	...	14	...	10	10	3 5¼	0 4	0 7	0 0¾	4 5	57
...	...	...	...	...	1	1	...	1	4 11½	1 10	0 10½	0 3	7 11	58
...	...	...	...	...	5	...	4	4	4 10	0 4½	0 0½	0 1	5 4	59
...	...	...	...	...	11	...	5	5	4 1	0 8 8/12	0 6	0 3	5 6 6/12	60
...	...	...	...	...	4	...	2	2	3 8¾	1 2½	1 2	0 1¾	6 3	61
11	...	...	1	10	2	...	2	2	3 5½	0 2¾	0 1¾	0 0¾	3 10¾	62
1546	98	56	219	1173	1463	484	395	879	3 5	0 10	0 8¼	0 1¾	5 1	

III.—POORHOUSES IN PROGRESS at 2nd August 1876.

No.	Poorhouses.	Population in 1871.	Proposed Accommodation.	Progress.
1	Lanark Combination to consist of— 1 Carluke, 7,066 2 Carmichael, 708 3 Carnwath, 5,709 4 Covington, 454 5 Douglas, 2,624 6 Lesmahagow, 8,709 7 Libberton, 691 8 Pittenain, 366 9 Wandell and Lamington, 332 10 Wiston, 680	27,339	...	Resolution to combine approved.
2	Lanark, - - -	7,841	...	Site approved.
3	Long Island Combination— 1 Barra, 1,997 2 Harris, 4,120 3 North Uist, 4,107 4 South Uist, 5,749	15,973	...	Resolution to combine approved.
	Total, - -	51,153		

APPENDIX (B.)—No. 16.

POORHOUSE BUILDING DEBT.

STATEMENT of SUMS borrowed by Parochial Boards for the Erection or Enlargement of Poorhouse Buildings, under the 62d Section of the Statute 8 and 9 Vict. cap. 83, or 19 and 20 Vict. cap. 117, sec. 3—showing the subsequent Liquidation and present Amount of the Debt.

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ending 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ended 14th May 1876.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Arbroath and St Vigeans Combination—					
	1 Arbroath -	3,000 0 0	2,000 0 0	100 0 0	1,900 0 0	90 0 0
	2 St Vigeans -	3,000 0 0	2,100 0 0	100 0 0	2,000 0 0	85 3 11
2	Athole and Breadalbane Combination—					
	1 Blair-Athole	414 8 11	262 10 8	13 16 5	248 14 3	11 7 9
	2 Caputh -	248 14 4	157 10 5	8 5 10	149 4 7	6 16 10
	3 Dowally -	248 14 4	157 10 4	8 5 10	149 4 6	6 16 11
	4 Dull - -	746 3 0	497 8 9	24 17 5	472 11 4	20 10 3
	5 Fortingall -	538 17 9	341 15 8	17 19 3	323 16 5	14 16 4
	6 Kenmore -	497 8 9	315 0 10	16 11 8	298 9 2	13 13 6
	7 Killin - -	373 1 6	236 5 6	12 8 9	223 16 9	10 5 2
	8 Little Dunkeld	538 17 9	341 5 9	17 19 3	323 6 6	14 16 4
	9 Logierait -	621 15 11	393 15 9	20 14 7	373 1 2	17 1 11
	10 Moulin -	445 19 8	279 16 1	15 4 0	264 14 1	12 10 9
	11 Weem - -	165 16 5	104 19 3	5 10 6	99 8 9	0 8 1
3	Barony - -	3,000 0 0	1,200 0 0	300 0 0	900 0 0	57 18 7
4	Black Isle Combination—					
	1 Avoch -	378 3 9	189 1 3	12 12 2	176 9 1	9 2 5
	2 Cromarty -	779 18 1	389 19 4	25 19 11	363 19 5	18 17 1
	3 Killearnan -	383 12 5	191 17 5	12 15 8	179 1 9	9 5 9
	4 Knockbain -	683 1 10	341 9 4	22 15 6	318 13 10	16 9 3
	5 Resolis -	308 10 5	154 5 5	10 5 8	143 19 9	7 9 4
	6 Rosemarkie -	437 18 1	218 18 1	14 12 0	204 6 1	10 11 1
	7 Urquhart -	828 15 2	414 8 11	27 12 5	386 16 6	20 0 6
5	Buchan Combination—					
	1 Aberdour -	176 5 0	76 11 2	27 2 1	49 9 1	2 17 11
	2 Cruden -	117 0 0	39 0 0	13 0 0	26 0 0	1 11 2
	3 Forglen -	72 3 6	56 14 10	7 4 4	49 10 6	1 18 2
	4 Fraserburgh -	903 16 0	503 5 6	199 13 6	313 12 0	17 18 2
	5 Fyvie - -	150 0 0	75 0 0	15 0 0	60 0 0	3 0 0
	6 King-Edward	280 0 0	260 0 0	10 0 0	250 0 0	13 0 0
	7 Slains - -	111 18 5	90 0 0	10 0 0	80 0 0	3 3 0
	8 Turriff - -	354 2 6	174 2 6	60 0 0	114 2 6	8 5 11
	9 Tyrie - -	324 10 0	291 10 6	6 10 6	285 0 0	14 7 2
6	Cambusnethan Combination—					
	1 Bothwell	1,629 4 11	300 0 0	100 0 0	200 0 0	11 3 8
	2 Cambusnethan	2,026 12 3	415 17 3	128 4 2	287 13 1	14 9 10
	3 Dalziel -	456 13 0	110 10 7	38 9 2	62 0 11	4 7 0

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ended 14th May 1876.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7	Campbeltown -	3,700 0 0	2,275 7 11	151 14 0	2,123 13 11	111 17 8
8	Cunninghame Combination—					
	1 Kilmarnock -	4,881 11 0	2,760 11 0	300 0 0	2,460 11 0	132 10 11
9	Dalkeith Combination—					
	1 Fala & Soutra	94 4 0	28 4 6	9 8 6	18 16 0	...
10	Dumbarton Combination—					
	1 Bonhill -	1,458 6 8	656 5 0	72 18 4	583 6 8	18 16 7
	2 Buchanan -	116 13 4	52 10 0	5 16 8	46 13 4	1 10 1
	3 Cardross -	1,166 13 4	531 0 0	56 6 8	474 13 4	17 1 3
	4 Drymen -	116 13 4	52 10 0	5 16 8	46 13 4	1 10 1
	5 Dumbarton -	1,458 6 8	656 5 0	72 18 4	583 6 8	18 16 7
	6 Kilmaronock	116 13 4	57 6 4	5 16 8	51 9 8	1 10 1
	7 Kilpatrick, New	874 10 0	236 0 0	48 10 0	187 10 0	6 10 11
	8 Kilpatrick, Old	583 6 8	149 11 8	52 5 0	97 6 8	21 2 11
	9 Kippen -	108 10 6	48 16 7	5 6 2	43 10 4	2 0 7
	10 Luss - -	116 13 4	52 10 0	5 16 8	46 13 4	1 10 1
	11 Roseneath -	233 6 8	113 17 11	9 10 11	104 7 0	5 2 7
	12 Row - -	783 11 8	332 19 11	39 3 9	293 16 0	15 17 2
11	Dundee - -	18,360 0 0	14,688 0 0	734 8 0	13,953 12 0	658 14 11
12	Dunfermline -	1,700 0 0	250 0 0	30 0 0	220 0 0	10 15 9
13	Dysart Combination					
	1 Dysart -	2,538 9 2	1,353 16 9	84 12 4	1,269 4 5	65 0 2
	2 Leslie -	423 1 7	225 12 5	14 2 1	211 10 4	10 16 7
	3 Markinch -	1,269 4 7	676 16 1	42 6 3	634 9 10	32 10 1
	4 Wemyss -	1,267 4 7	676 18 4	42 6 2	634 12 2	32 10 1
14	East Lothian Combination—					
	1 Cockburnspath	150 0 0	100 0 0	...	100 0 0	5 0 0
	2 Dunbar -	2,100 0 0	1,470 0 0	70 0 0	1,400 0 0	72 17 1
	3 Oldhamstocks	130 0 0	130 0 0	...	130 0 0	...
15	Edinburgh - -	75,000 0 0	53,571 8 8	2,678 11 5	50,892 17 3	1,441 16 8
16	Galashiels Combination—					
	1 Galashiels	720 0 0	384 0 0	24 0 0	360 0 0	17 5 7
	2 Melrose -	1,550 15 5	827 1 5	51 13 9	775 7 8	37 4 5
	3 Selkirk -	1,052 6 2	561 4 9	35 1 8	526 3 1	25 5 1
	4 Yarrow -	276 18 5	147 14 9	9 4 7	138 10 3	6 12 11
17	Govan - -	96 093 18 8	82,200 0 0	2,485 3 8	79,714 16 4	2,743 1 8
18	Hamilton Combination—					
	1 Cambuslang -	900 0 0	684 0 0	36 0 0	648 0 0	33 0 2
	2 Dalserf -	988 1 9	282 12 9	75 18 2	206 14 7	15 1 1
	3 Hamilton -	4,500 0 0	3,420 0 0	180 0 0	3,240 0 0	152 12 6
	4 Stonehouse -	460 0 0	300 0 0	100 0 0	200 0 0	10 15 0
19	Hawick Combination—					
	1 Ashkirk -	53 15 0	21 10 0	1 15 10	19 14 2	0 17 1
	2 Canonbie -	53 15 0	21 10 0	1 15 10	19 14 2	0 17 1
	3 Cavers -	215 0 0	86 0 0	7 3 4	78 16 8	3 8 6
	4 Ewes -	26 17 6	10 15 0	0 17 6	9 17 6	0 9 1
	5 Hawick -	2,391 17 6	1,037 7 6	75 5 0	962 2 6	35 18 8
	6 Hobkirk -	53 15 0	21 10 0	1 15 10	19 14 2	0 17 1
	7 Kirktown -	26 17 6	10 15 0	0 17 11	9 17 1	0 8 7
	8 Kirkhope -	53 15 0	21 10 0	1 15 10	19 14 2	0 17 1
	9 Langholm -	53 15 0	21 10 0	1 15 10	19 15 0	0 18 3
	10 Lilliesleaf -	107 10 0	43 0 0	3 11 8	39 8 4	1 14 3
	11 Minto -	80 12 6	32 5 0	2 13 9	29 11 3	1 5 8
	12 Roberton -	53 15 0	21 10 0	1 15 10	19 14 2	0 17 1
	13 Wilton -	537 10 0	215 0 0	17 18 4	197 1 8	9 3 9

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ended 14th May 1876.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
20	Inveresk Combination—					
	1 Duddingston	542 17 10	410 11 8	27 10 0	383 1 8	20 14 1
21	Inverness - -	6,600 0 0	3,225 1 11	220 0 0	3,005 1 11	143 17 3
22	Islay Combination—					
	1 Jura - -	697 4 2	697 4 2	85 5 11	611 18 3	...
	2 Kilarrow -	1,666 13 4	1,059 18 5	55 15 10	1,004 2 7	47 1 7
	3 Kilchoman -	1,250 0 0	792 3 8	41 17 0	750 6 8	35 6 1
	4 Kildalton -	1,083 6 8	689 1 4	36 5 4	652 16 0	30 12 0
23	Kelso Combination—					
	1 Coldstream -	120 0 0	80 0 0	40 0 0	40 0 0	...
	2 Greenlaw -	120 0 0	80 0 0	40 0 0	40 0 0	...
24	Kincardineshire Combination—					
	1 Dunnottar -	500 0 0	200 0 0	33 6 8	166 13 4	9 0 0
	2 Durris - -	243 0 0	25 2 6	25 2 6	...	1 17 1
	3 Fetteresso -	1,800 0 0	720 0 0	120 0 0	600 0 0	36 14 0
	4 Kinneff, &c. -	150 0 0	70 0 0	10 0 0	60 0 0	3 5 0
	5 Marykirk -	400 0 0	40 0 0	40 0 0	...	2 0 0
25	Kirkcaldy Combination—					
	1 Abbotshall -	156 0 0	62 8 0	15 12 0	46 16 0	4 12 0
26	Kyle Combination—					
	1 Auchinleck -	320 0 0	149 6 8	10 13 4	138 13 4	7 4 0
	2 Ayr - -	2,560 0 0	1,194 13 4	85 6 8	1,109 6 8	57 12 0
	3 Coylton -	320 0 0	149 6 8	10 13 4	138 13 4	7 4 0
	4 Cumnock, New	320 0 0	149 6 8	10 13 4	138 13 4	7 4 0
	5 Cumnock, Old	373 6 8	174 4 5	12 8 10	161 15 6	8 8 0
	6 Dalmellington	373 6 8	174 4 5	12 8 10	161 15 6	8 8 0
	7 Mauchline -	213 6 8	99 11 1	7 2 2	92 8 11	4 16 0
	8 Muirkirk -	640 0 0	298 13 4	21 6 8	277 6 8	14 8 0
	9 Newton-on-Ayr	640 0 0	298 13 4	21 6 8	277 6 8	14 8 0
	10 Ochiltree -	213 6 8	99 11 1	7 2 2	92 8 11	4 16 0
	11 St Quivox -	1,493 6 8	696 17 9	49 15 6	647 2 2	33 12 0
	12 Sorn - -	533 6 8	248 17 10	17 15 6	231 2 4	12 0 0
27	Latheron Combination—					
	1 Latheron -	3,365 18 8	983 0 10	75 0 0	908 0 10	42 11 11
	2 Wick - -	1,000 0 0	800 0 0	33 6 8	766 13 4	37 8 4
28	Liff and Benvie -	8,200 0 0	4,180 0 0	220 0 0	3,960 0 0	188 12 3
29	Lochgilphead Combination—					
	1 Glassary	2,100 0 0	1,514 8 2	60 18 2	1,453 10 0	75 1 6
	2 Kilcalmonell,	840 0 0	574 2 7	27 3 6	566 19 1	26 14 5
	3 Kilmartin -	420 0 0	242 0 8	13 4 2	228 16 6	12 2 1
	4 Knapdale, North	1,050 0 0	757 3 2	30 9 2	726 14 0	37 10 8
	5 Knapdale, South	630 0 0	442 12 8	18 5 6	424 7 2	22 10 4
30	Lorn Combination—					
	1 Ardchattan, &c.	480 0 0	288 0 0	16 0 0	272 0 0	14 0 0
	2 Glenorchy -	256 0 0	153 12 0	8 10 8	145 1 4	7 9 1
	3 Kilbrandon, &c.	960 0 0	576 0 0	32 0 0	544 0 0	28 0 0
	4 Kilchrennan, &c.	320 0 0	192 0 0	10 13 4	181 6 8	9 7 1
	5 Kilmore, &c.	1,500 0 0	900 0 0	50 0 0	850 0 0	43 15 0
	6 Kilninver, &c.	320 0 0	192 0 0	10 13 4	131 6 8	9 6 6
	7 Lismore, &c.	320 0 0	191 0 0	10 13 4	180 6 8	9 6 6
31	Machar, Old -	3,690 0 0	3,190 0 0	250 0 0	2,940 0 0	208 13 4
32	Maybole Combination—					
	1 Kirkmichael	450 0 0	344 11 0	11 13 1	332 17 11	15 16 5
	2 Kirkoswald -	187 10 0	142 18 10	5 1 8	137 17 1	6 7 4
	3 Maybole -	1,162 10 0	889 4 3	30 15 10	858 8 5	40 4 0
33	Monkland, Old -	9,000 0 0	...	...	9,000 0 0	149 0 6

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ending 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ended 14th May 1876.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
34	Morayshire Com.—					
	1 Alves - -	200 0 0	140 0 0	6 13 4	133 6 8	5 16 0
	2 Birnie -	88 0 0	74 16 0	4 8 0	70 8 0	3 7 3
	3 Boharm -	200 0 0	160 0 0	20 0 0	140 0 0	10 5 7
	4 Dallas - -	210 0 0	140 0 0	7 0 0	133 0 0	6 1 10
	5 Drainie -	240 0 0	160 0 0	8 0 0	152 0 0	6 19 2
	6 Duffus - -	600 0 0	400 0 0	20 0 0	380 0 0	17 7 11
	7 Elgin - -	3,000 0 0	2,000 0 0	100 0 0	1,900 0 0	87 9 7
	8 New Spynie -	400 0 0	266 13 4	13 6 8	253 6 8	12 1 11
	9 Rafford -	215 0 0	135 0 0	10 0 0	125 0 0	6 15 0
	10 Rothes - -	200 0 0	133 6 8	6 13 4	126 13 4	6 7 0
	11 St Andrews-Lhanbride -	200 0 0	133 6 8	6 13 4	126 13 4	5 16 0
	12 Urquhart -	400 0 0	266 13 4	13 6 8	253 6 8	11 11 11
35	Mull Combination—					
	1 Ardnamurchan	1,540 0 0	1,052 6 8	77 0 0	975 6 8	69 16 1
	2 Coll - -	308 0 0	205 6 8	10 5 4	195 1 4	9 2 9
	3 Kilfinichen, &c.	1,540 0 0	1,026 13 4	51 6 8	975 6 8	45 15 11
	4 Kilninian, &c.	1,232 0 0	821 6 8	41 1 4	780 5 4	36 12 9
	5 Merven -	1,232 0 0	821 6 8	41 1 4	780 5 4	36 11 1
	6 Torosay -	924 0 0	616 0 0	30 16 0	585 4 0	27 9 6
	7 Tyree - -	308 0 0	205 6 8	10 5 4	195 1 4	9 3 2
36	Nairn Combination—					
	1 Ardclach -	336 0 0	168 0 0	11 4 0	156 16 0	8 8 0
	2 Ardersier -	288 0 0	144 0 0	9 12 0	134 8 0	7 4 0
	3 Auldearn -	384 0 0	192 0 0	12 16 0	179 4 0	9 12 0
	4 Cawdor -	432 0 0	216 0 0	14 8 0	201 12 0	10 16 0
	5 Croy - -	336 0 0	168 0 0	11 4 0	156 16 0	8 8 0
	6 Edinkillie -	384 0 0	204 16 0	12 16 0	192 0 0	9 12 0
	7 Nairn - -	960 0 0	480 0 0	32 0 0	448 0 0	24 0 0
	8 Petty - -	480 0 0	76 16 0	4 16 0	72 0 0	3 16 10
37	Peebles Combination—					
	1 Biggar -	240 0 0	48 0 0	24 0 0	24 0 0	2 8 0
	2 Linton, West	800 0 0	205 0 7	26 13 4	178 7 3	8 11 0
	3 Newlands -	550 0 0	275 0 0	18 6 8	256 13 4	12 8 8
38	Perth - - -	10,333 6 8	6,200 0 0	413 6 8	5,786 13 4	267 6 10
39	Stirling Combination—					
	1 Kilsyth -	1,015 0 0	535 0 0	50 0 0	485 0 0	24 1 6
	2 Stirling -	6,772 2 8	2,800 0 0	...	2,800 0 0	112 15 2
40	Sutherland Combination—					
	1 Assynt -	463 10 8	324 9 8	15 9 0	309 0 8	14 2 9
	2 Clyne - -	350 6 6	245 4 3	11 13 7	233 10 8	10 13 7
	3 Creich - -	671 19 10	492 15 10	22 8 0	470 7 10	20 9 9
	4 Duirness -	420 17 4	294 12 1	14 0 7	280 11 6	12 16 11
	5 Eddrachillis -	421 12 0	295 2 3	14 1 1	281 1 2	12 17 0
	6 Farr - -	588 2 5	411 13 8	19 12 1	392 1 7	17 18 10
	7 Golspie -	567 2 5	396 18 8	18 18 1	378 0 7	17 6 0
	8 Kildonan -	677 7 11	474 3 8	22 11 7	451 12 1	20 13 3
	9 Lairg - -	353 10 10	247 9 10	11 15 8	233 14 2	10 15 10
	10 Loth - -	244 13 5	171 5 8	8 3 1	163 2 7	7 8 11
	11 Rogart -	303 13 9	212 11 3	10 2 6	202 8 9	9 5 1
	12 Tongue -	324 5 2	226 19 8	10 16 2	216 3 6	9 17 7
41	Upper Strathearn Combination—					
	1 Callander -	208 0 0	166 8 0	20 16 0	145 12 0	7 8 7
	2 Muthil -	204 0 0	142 16 0	20 8 0	122 8 0	6 10 8

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vict. c. 83, § 62, or 19 and 20 Vict. c. 117, § 3.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ended 14th May 1876.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2	Wigtownshire Combination—					
	1 Ballantrae -	125 17 2	26 15 7	2 4 2	24 11 5	1 3 4
	2 Inch - -	629 5 8	144 14 0	11 0 10	133 13 2	0 11 8
	3 Kirkcolm -	440 9 11	93 11 2	7 14 7	85 16 7	...
	4 Kirkmaiden -	440 9 11	87 11 2	7 14 7	79 16 1	...
	5 Leswalt -	528 11 11	111 8 5	9 5 6	101 19 11	..
	6 Luce, New -	188 15 8	40 1 11	3 6 3	36 15 8	...
	7 Luce, Old -	503 8 6	106 18 6	8 16 8	98 1 10	...
	8 Portpatrick -	314 12 10	66 16 7	3 10 5	61 6 2	...
	9 Stoneykirk -	377 11 5	80 4 0	6 12 6	73 11 6	3 10 0
	10 Stranraer -	1,006 17 0	203 17 1	17 13 4	186 3 9	...

SUPPLEMENTARY STATEMENT of DEBT incurred under the provisions of the Lunacy Acts in the erection of ASYLUMS for the reception of LUNATIC PAUPERS.

POORHOUSES.	Amount Borrowed.	Amount of Debt at 14th May 1875.	Amount of Debt repaid from Parish Funds, during year ending 14th May 1876.	Amount of Debt at 14th May 1876.	Amount of Interest of Debt paid during year ending 14th May 1876.
Barony - -	146,666 6 4	...	2,333 6 8	144,332 19 8	3,206 6 4
Greenock - -	10,000 0 0	9,000 0 0	336 6 8	8,663 13 4	200 12 8
Paisley - -	8,000 0 0	7,066 13 4	266 13 4	6,800 0 0	336 18 8

APPENDIX

ABSTRACT of Receipt and Expenditure unde
during the year ende

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen* - - -	1,006 9 6	...	...	14 4 6	...	1,020 14 0
2	Alford - - - -	...	...	...	...	...	...
3	Auchindoir - - -	3 0 0	...	...	...	...	3 0 0
4	Auchterless - -	2 6 7	...	...	...	...	2 6 7
5	Belhelvie - - -	1 1 0	...	...	...	...	1 1 0
6	Cairnie - - -	1 0 0	...	...	...	...	1 0 0
7	Cluny - - - -	...	...	...	...	...	...
8	Crathie and Braemar -	7 10 0	...	...	...	...	7 10 0
9	Crimond - - -	4 5 6	...	...	...	...	4 5 6
10	Cruden - - -	10 4 6	...	...	...	...	10 4 6
11	Culsamond - - -	2 2 0	...	...	...	...	2 2 0
12	Deer, New - - -	...	...	...	...	...	...
13	Deer, Old - - -	88 17 9	...	...	...	...	88 17 9
14	Dyce - - -	5 19 6	...	...	...	...	5 19 6
15	Ellon - - - -	85 18 11	...	...	57 10 0	239 0 0	382 8 11
16	Fintray - - -	3 0 0	...	...	...	...	3 0 0
17	Forgue - - -	2 0 0	...	...	...	...	2 0 0
18	Fraserburgh {Burgh	630 0 0	...	...	174 17 3	...	804 17 3
	Fraserburgh {Landward	5 2 8	...	...	...	...	5 2 8
19	Fyvie - - -	5 0 0	...	...	...	...	5 0 0
20	Gartly - - -	3 1 0	...	...	...	...	3 1 0
21	Glass - - - -	2 2 0	...	...	...	...	2 2 0
22	Glenmuick - - -	198 10 8	...	...	205 0 6	1,700 0 0	2,103 11 2
23	Huntly (Burgh) - -	23 13 8	...	...	...	...	23 13 8
24	Insch - - - -	10 16 4	...	...	...	...	10 16 4
25	Inverurie (Burgh) -	173 0 10	...	...	...	...	173 0 10
26	Kemnay - - -	17 2 6	...	...	...	...	17 2 6
27	King-Edward - -	42 9 3	...	...	13 15 4	...	56 4 7
28	Kinnellar - - -	10 1 8	...	...	...	...	10 1 8
29	Kinnethmont - -	2 5 0	...	...	...	...	2 5 0
30	Kintore {Burgh - -	51 6 3	...	...	...	...	51 6 3
	Kintore {Landward -	...	...	...	...	...	...
31	Lonmay - - -	...	...	...	88 11 3	...	88 11 3
32	Machar, Old—						
	Burgh (Woodside) -	122 7 10	...	...	...	207 0 0	329 7 10
	Landward - -	100 18 4	...	...	1 8 5	...	102 6 9
33	Meldrum - - -	131 15 3	...	...	...	...	131 15 3
34	Methlic - - -	0 10 0	...	...	...	...	0 10 0
35	Monquhitter - -	22 17 8	...	...	...	...	22 17 8
36	Monymusk - - -	3 6 0	...	...	4 0 0	...	7 6 0
37	Newhills - - -	38 1 4	...	0 6 0	...	...	38 7 4
38	Peterhead {Burgh -	28 7 1	...	...	...	...	28 7 1
	Peterhead {Landward -	...	...	...	...	...	...
39	Premnay - - -	3 3 0	...	...	...	...	3 3 0
40	Rathen - - -	8 6 8	...	...	0 2 4	97 15 11	106 4 11
41	Rayne - - - -	1 0 0	...	...	...	...	1 0 0
42	Rhynie - - -	...	...	...	...	...	...
43	Skene - - - -	...	...	...	11 2 8	...	11 2 8
44	Slains - - - -	4 2 0	...	...	...	...	4 2 0

* *Aberdeen* includes a part of the Parish of Old Machar.

No. 17.

LIC HEALTH ACT, by LOCAL AUTHORITIES,
ay 1876.

EXPENDITURE.							
age.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL EXPENDITURE.	No.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	...	...	4,806 5 2	459 11 11	157 1 5	5,422 18 6	1
	...	...	...	1 0 0	...	1 0 0	2
	...	...	...	3 0 0	...	3 0 0	3
	...	...	...	2 6 7	...	2 6 7	4
	...	...	...	1 1 0	...	1 1 0	5
	...	...	...	1 0 0	...	1 0 0	6
	...	...	...	5 0 0	...	5 0 0	7
	...	...	...	7 10 0	...	7 10 0	8
	...	...	...	4 0 0	...	4 0 0	9
	...	6 0 6	...	4 4 0	...	10 4 6	10
	...	...	...	2 2 0	...	2 2 0	11
	...	...	...	5 0 0	...	5 0 0	12
	...	...	...	17 1 10	37 19 5	55 1 3	13
	...	...	...	42 12 11	...	42 12 11	14
	225 6 9	...	...	31 5 4	129 2 8	385 14 9	15
	...	...	...	3 0 0	...	3 0 0	16
	...	...	...	2 0 0	...	2 0 0	17
6 4	302 2 10	...	27 16 4	259 15 7	...	706 1 1	18
	...	...	...	0 16 10	...	0 16 10	
	...	...	...	5 0 0	...	5 0 0	19
	...	...	...	1 10 0	...	1 10 0	20
	...	...	...	2 2 0	...	2 2 0	21
9 3	6 7 2	...	...	217 6 3	1,994 13 9	2,234 6 5	22
9 0	...	1 7 9	...	7 0 0	...	11 6 9	23
	...	5 13 10	...	5 2 6	...	10 16 4	24
	488 6 1	...	8 15 9	36 7 3	104 1 10	637 10 11	25
	...	...	...	6 3 5	...	6 3 5	26
	...	...	...	41 8 11	24 7 3	65 16 2	27
	...	...	...	2 0 0	...	2 0 0	28
	...	...	...	3 0 0	...	3 0 0	29
	...	...	...	5 6 3	46 0 0	51 6 3	30
	...	...	...	1 5 0	...	1 5 0	
7 0	...	...	...	13 5 0	...	14 2 0	31
7 3	...	3 16 1	71 6 8	15 12 6	4 12 4	98 4 10	32
6 6	...	2 0 0	...	51 4 4	...	65 0 10	
1 3	47 9 10	...	...	29 15 4	146 0 0	223 6 5	33
	...	0 10 0	...	...	...	0 10 0	34
	1 10 5	...	...	1 15 0	20 2 6	23 7 11	35
	...	...	...	1 14 3	5 11 9	7 6 0	36
	...	0 9 0	...	15 0 0	13 14 7	29 3 7	37
	...	...	...	16 8 9	...	16 8 9	38
	1 2 11	...	...	6 1 0	...	7 3 11	
	...	...	...	3 3 0	...	3 3 0	39
5 11	...	...	...	8 9 0	...	106 4 11	40
	...	...	...	1 0 0	...	1 0 0	41
	...	...	...	3 3 0	...	3 3 0	42
	...	...	...	8 2 0	...	8 2 0	43
	...	...	...	4 2 0	...	4 2 0	44

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Tot Rece
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
45	Strichen - - -	22 18 9	...	...	0 5 2	...	23
46	Tarland and Migvie -	82 11 2	...	...	...	...	82
47	Turriff - - -	19 19 0	...	...	0 3 0	...	20
48	Tyrie - - -	32 4 6	...	...	...	...	32
49	Udny - - -	...	...	...	...	...	...
	Total -	3,020 15 8	...	0 6 0	571 0 5	2,243 15 11	5,835
	ARGYLL.						
1	Ardchattan & Muckairn	...	...	...	4 0 0	...	4
2	Ardnamurchan - -	5 0 0	...	...	...	...	5
3	Campbeltown - -	167 6 10	...	...	...	...	167
4	Coll - - - -	2 15 8	...	...	...	...	2
5	Dunoon and Kilmun { Burgh -	395 1 2	...	...	5 15 4	5,300 0 0	5,700
	Dunoon and Kilmun { Landward	407 1 4	...	...	1 12 5	...	408
6	Glassary - - -	15 0 0	...	...	...	...	15
7	Glenorchy and Inishail	26 16 5	...	...	2 0 0	...	28
8	Inveraray { Burgh -	25 0 0	...	...	...	...	25
	Inveraray { Landward -	...	...	...	...	...	...
9	Inverchaolain - -	9 0 0	...	...	...	...	9
10	Kilarrow - - -	...	...	...	12 12 6	5 14 10	18
11	Kilcalmonell & Kilberry	19 19 0	...	...	...	...	19
12	Kilchoman - - -	26 10 10	...	...	...	...	26
13	Kilchrennan & Dalavich	...	...	...	2 0 0	...	2
14	Kildalton - - -	...	...	...	31 16 0	...	31
15	Kilfinan - - -	...	...	...	...	...	...
16	Kilfinichen - - -	10 0 0	...	...	...	...	10
17	Killean and Kilchenzie	...	...	...	...	...	...
19	Kilmodan - - -	3 11 0	...	...	...	...	3
18	Kilmore and Kilbride { Bur. (Oban)	165 3 6	...	...	17 10 0	...	182
	Kilmore and Kilbride { Landward	7 17 10	...	...	...	...	7
20	Kilninian and Kilmore (Landward) - -	...	...	...	...	...	...
21	Knapdale, North - -	5 0 0	...	...	...	...	5
22	Knapdale, South - -	32 18 3	...	...	...	...	32
23	Lochgoilhead - -	14 16 0	...	...	...	...	14
24	Morven - - -	5 4 5	...	...	...	...	5
25	Saddell and Skipness -	...	...	...	...	...	...
26	Strachur - - -	5 0 0	...	...	...	...	5
27	Tyree - - - -	5 0 0	...	...	...	...	5
	Total -	1,354 2 3	...	...	77 6 3	5,305 14 10	6,737
	AYR.						
1	Ardrossan { Burgh -	131 18 5	...	...	1 2 0	...	133
	Ardrossan { Landward -	122 7 9	...	...	12 1 0	...	134
2	Auchinleck (Landward)	9 16 4	...	...	...	...	9
3	Ayr { Burgh - -	...	...	...	57 3 0	...	57
	Ayr { Landward -	...	...	...	...	...	...
4	Ballantrae - - -	5 0 0	...	...	...	...	5
5	Barr - - - -	...	...	...	...	...	...
6	Beith - - - -	157 17 0	...	...	...	4,846 13 2	5,004
7	Colmonell - - -	5 0 0	...	...	...	...	5
8	Coylton - - -	14 13 8	...	...	...	...	14
9	Craigie - - -	8 0 3	...	...	...	...	8
10	Cumnock, New - -	15 17 8	...	...	...	...	15
11	Cumnock, Old (Burgh)*	277 0 0	...	12 13 2	...	...	289
12	Dailly - - - -	...	...	...	...	...	...

* *Old Cumnock* (Burgh) includes part of the Parish of Auchinleck.

EXPENDITURE.							No.
nage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
2 9	...	1 9 5	...	7 11 6	...	16 3 8	45
..	...	...	...	41 11 8	49 8 5	91 0 1	46
..	...	...	...	19 15 9	...	19 15 9	47
11 10	...	...	...	7 0 0	...	43 11 10	48
..	...	...	...	1 1 0	...	1 1 0	49
7 1	1,072 6 0	21 6 7	4,914 3 11	1,441 14 8	2,732 15 11	10,474 14 2	
...	...	...	...	4 0 0	...	4 0 0	1
...	...	...	...	5 0 0	...	5 0 0	2
...	...	112 15 7	...	139 10 0	...	252 5 7	3
...	2 15 8	...	...		...	2 15 8	4
2 1	...	...	94 15 10	54 15 1	2,183 16 11	4,855 9 11	5
15 10	228 9 10	2 8 0	14 0 5	97 0 9	211 8 3	596 3 1	
...	...	...	...	15 0 0	...	15 0 0	6
...	...	...	...	5 12 6	...	5 12 6	7
...	...	...	...	30 0 0	...	30 0 0	8
...	...	...	...	5 5 0	...	5 5 0	
...	...	...	...	9 0 0	...	9 0 0	9
...	...	14 4 7	...	7 13 0	...	21 17 7	10
...	...	...	6 19 0	13 0 0	...	19 19 0	11
...	...	...	...	11 15 5	...	11 15 5	12
...	...	...	...	2 0 0	...	2 0 0	13
0 0	...	20 16 0	4 0 0	3 0 0	...	31 16 0	14
...	...	...	...	10 0 0	...	10 0 0	15
...	...	...	...	10 0 0	...	10 0 0	16
...	...	0 15 2	...	3 0 0	...	3 15 2	17
...	...	0 10 0	...	3 1 0	...	3 11 0	18
...	...	50 11 0	...	132 2 6	...	182 13 6	19
...	...	1 17 10	...	6 0 0	...	7 17 10	
...	...	...	...	10 0 0	...	10 0 0	20
...	...	...	...	5 0 0	...	5 0 0	21
...	...	...	...	32 18 3	...	32 18 3	22
...	...	0 2 6	...	18 5 3	...	18 7 9	23
...	...	...	...	11 5 0	...	11 5 0	24
...	...	...	...	3 3 0	...	3 3 0	25
...	...	...	...	5 0 0	...	5 0 0	26
...	...	...	...	5 0 0	...	5 0 0	27
17 11	231 5 6	204 0 8	119 15 3	657 6 9	2,395 5 2	6,176 11 3	
...	...	...	...	50 18 9	...	50 18 9	1
10 0	6 14 8	50 0 7	...	26 6 9	...	130 12 0	
...	...	...	...	9 16 4	...	9 16 4	2
...	...	14 17 1	142 0 0	50 7 6	...	207 4 7	3
...	...	...	...	15 4 0	...	15 4 0	
...	...	...	...	5 0 0	...	5 0 0	4
...	...	...	...	1 0 0	...	1 0 0	5
...	4,739 3 1	...	...	29 10 0	118 16 0	4,887 9 1	6
...	...	...	...	5 0 0	...	5 0 0	7
...	...	...	...	3 0 0	...	3 0 0	8
...	...	...	...	8 0 3	...	8 0 3	9
...	...	...	...	15 17 8	...	15 17 8	10
...	130 16 10	...	...	66 4 0	80 0 0	277 0 10	11
...	28 18 4	...	...	5 1 6	...	33 19 10	12

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Tot Recei
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
13	Dalmellington	...	...	...	...	...	...
14	Dalry	220 2 2	...	...	...	7,993 0 0	8,213
15	Dalrymple	4 3 0	...	...	...	...	4
16	Dreghorn	41 7 9	...	...	2 12 0	15 16 0	59
17	Dundonald	105 1 10	...	...	1 17 0	...	106
18	Dunlop	7 14 0	...	...	...	...	7
19	Galston { Burgh	24 13 7	...	...	...	...	24
	Galston { Landward	...	...	...	0 6 5	...	0
20	Girvan	118 0 0	...	...	1 5 0	...	119
21	Irvine { Burgh	...	...	...	70 14 1	...	70
	Irvine { Landward	0 4 2	...	...	37 19 9	...	38
22	Kilbirnie	28 0 0	...	...	...	...	28
23	Kilbride, West	23 8 6	...	...	3 0 0	...	26
24	Kilmarnock { Burgh	683 12 4	...	...	9 8 0	...	693
	Kilmarnock { Landward	...	...	...	...	...	...
25	Kilmaurs	0 0 8	...	...	0 2 0	...	0
26	Kilwinning	82 9 7	...	...	5 5 0	...	87
27	Kirkoswald	54 7 1	...	...	...	...	54
28	Largs	253 12 0	...	...	0 19 9	500 0 0	754
29	Loudoun—						
	Burgh (Newmilns and Greenholm)	9 0 0	...	...	...	...	9
	Burgh (Darvel)	13 10 4	...	9 18 10	...	...	23
30	Mauchline	...	...	...	...	...	...
31	Maybole { Burgh	46 0 4	...	...	...	...	46
	Maybole { Landward	...	...	...	1 0 0	...	1
32	Monkton	15 1 8	...	...	...	...	15
33	Muirkirk	50 10 3	...	0 15 6	...	734 15 11	786
34	Newton-upon-Ayr (Landward)	...	...	...	2 0 0	...	2
35	Ochiltree	2 2 0	...	...	...	...	2
36	Riccarton (Landward)	220 18 6	...	...	11 13 6	...	232
37	St Quivox (Landward)	...	...	...	...	...	...
38	Sorn	10 0 0	...	...	...	...	10
39	Stevenston	202 3 11	...	...	5 5 0	...	207
40	Stewarton { Burgh	80 0 0	...	...	...	...	80
	Stewarton { Landward	11 4 0	...	...	...	14 5 7	25
41	Straiton	5 0 0	...	...	...	...	5
42	Symington	11 11 10	...	...	...	...	11
	Total	3,071 10 7	...	23 7 6	223 13 6	14104 10 8	17423
	BANFF.						
1	Aberlour	5 0 0	...	...	...	...	5
2	Alvah	1 0 0	...	...	...	...	1
3	Banff { Burgh	63 3 8	...	...	...	...	63
	Banff { Landward	...	...	...	...	...	...
4	Boyndie	...	...	...	...	...	...
5	Cullen { Burgh	...	...	...	8 0 0	...	8
	Cullen { Landward	...	...	...	...	...	...
6	Fordyce and Portsoy	33 5 8	...	...	4 16 9	...	38
7	Forglen	...	...	...	...	...	...
8	Gamrie, Macduff (Burgh)	24 17 1	...	...	...	...	24
9	Inveravon	3 0 0	...	...	...	...	3
10	Keith	27 8 2	...	...	...	...	27
11	Kirkmichael	4 0 0	...	...	...	...	4
12	Marnoch	...	...	...	...	...	...
13	Rathven	252 7 7	...	...	...	...	252
14	St Fergus	2 7 0	...	...	...	...	2
	Total	416 9 2	...	...	12 16 9	...	429

EXPENDITURE.							No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
4 17 4	...	...	...	12 9 8	...	17 7 0	13
...	7,993 0 0	9 1 0	28 7 6	24 0 8	...	8,054 9 2	14
...	...	...	...	4 1 8	...	4 1 8	15
28 2 1	6 19 0	...	...	24 14 8	...	59 15 9	16
...	56 19 4	1 7 0	...	54 5 11	19 19 0	132 11 3	17
...	...	...	...	9 0 0	...	9 0 0	18
...	...	...	...	14 11 3	4 14 10	19 6 1	19
...	...	...	...	7 6 0	...	7 6 0	
...	14 14 3	40 16 10	...	17 12 0	...	73 3 1	20
14 9 3	27 14 8	3 0 5	...	25 9 9	...	70 14 1	21
...	...	...	...	7 0 0	...	7 0 0	
...	...	2 11 6	...	11 1 7	...	13 13 1	22
...	6 10 9	6 4 0	...	7 14 7	...	20 9 4	23
19 2 10	1 5 0	...	202 11 6	100 3 11	...	323 3 3	24
...	...	...	...	34 6 0	...	34 6 0	
...	...	1 6 0	...	14 5 6	...	15 11 6	25
12 17 0	11 16 6	51 12 4	...	21 2 8	...	97 8 6	26
...	39 10 2	...	...	12 3 2	...	51 13 4	27
6 17 5	144 9 6	73 10 7	488 10 4	41 3 11	...	754 11 9	28
...	...	...	...	10 5 6	...	10 5 6	29
22 10 7	...	...	...	...	...	22 10 7	
...	...	...	...	3 0 0	...	3 0 0	30
49 4 8	...	...	...	15 11 9	...	64 16 5	31
...	...	...	...	1 0 0	...	1 0 0	
...	...	...	...	3 3 0	15 1 8	18 4 8	32
...	742 11 8	18 4 5	13 14 0	25 1 0	...	799 11 1	33
...	...	...	...	2 0 0	...	2 0 0	34
...	...	...	...	6 0 0	...	6 0 0	35
...	...	2 0 0	17 14 0	26 17 6	...	46 11 6	36
...	...	...	...	5 1 6	...	5 1 6	37
...	0 2 6	1 9 10	...	6 0 0	...	7 12 4	38
67 12 1	122 8 7	27 2 3	...	31 8 6	...	248 11 5	39
1 11 0	8 6 10	...	...	13 0 0	77 19 6	100 17 4	40
...	...	...	...	11 4 0	14 5 7	25 9 7	
...	...	...	...	5 0 0	...	5 0 0	41
...	...	...	...	6 0 0	...	6 0 0	42
274 14 3	14082 1 8	303 3 10	892 17 4	904 12 5	330 16 7	16,788 6 1	
...	...	...	...	4 4 0	...	4 4 0	1
...	...	...	...	1 0 0	...	1 0 0	2
...	3 3 6	0 19 2	8 8 8	10 10 5	...	23 1 9	3
...	...	...	0 19 2	5 10 0	...	6 9 2	
9 8 8	...	...	...	...	...	9 8 8	4
5 13 3	...	...	...	...	...	5 13 3	5
...	...	...	...	0 10 6	...	0 10 6	
...	...	42 5 1	1 0 3	8 10 0	...	51 15 4	6
...	...	...	...	1 0 0	...	1 0 0	7
14 10 5	...	0 12 6	...	6 18 9	...	22 1 8	8
...	...	...	...	3 0 0	...	3 0 0	9
...	...	2 2 0	...	25 6 2	...	27 8 2	10
...	...	...	...	4 0 0	...	4 0 0	11
...	...	...	...	3 3 0	...	3 3 0	12
...	13 13 9	10 5 0	...	93 9 5	345 12 10	463 1 0	13
...	...	...	...	...	...	...	14
29 12 4	16 17 3	56 3 9	10 8 1	167 2 3	345 12 10	625 16 6	

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	BERWICK.						
1	Ayton	27 13 2	...	...	...	...	27 13 2
2	Chirnside	...	...	...	...	...	...
3	Cockburnspath	...	...	...	...	...	...
4	Coldingham	38 15 2	...	...	1 17 0	...	40 12 2
5	Coldstream (Landward)	1 10 7	...	...	...	...	1 10 7
6	Dunse (Burgh)	32 10 2	...	...	...	...	32 10 2
7	Earlstoun	30 0 0	...	...	...	...	30 0 0
8	Eccles	2 6 8	...	...	...	...	2 6 8
9	Edrom	100 15 4	...	...	...	...	100 15 4
10	Gordon	0 8 9	...	...	...	...	0 8 9
11	Greenlaw	...	...	...	0 2 0	...	0 2 0
12	Hume	...	...	...	...	...	...
13	Ladykirk	...	...	...	0 3 8	...	0 3 8
14	Lauder	43 12 10	...	...	81 9 0	170 0 0	295 1 10
15	Mertoun	1 9 10	...	...	...	...	1 9 10
16	Polwarth	1 1 0	...	...	...	...	1 1 0
17	Swinton	3 4 3	...	...	...	...	3 4 3
18	Whitsome	3 0 0	...	...	...	...	3 0 0
	Total	286 7 9	...	...	83 11 8	170 0 0	539 19 5
	BUTE.						
1	Kilbride (Arran)	...	...	...	1 18 6	...	1 18 6
2	Kingarth	37 3 0	...	...	...	...	37 3 0
3	North Bute	...	...	...	...	...	...
4	Rothesay	222 3 7	...	...	104 4 0	...	326 7 7
	Total	259 6 7	...	...	106 2 6	...	365 9 1
	CAITHNESS.						
1	Dunnet	4 0 0	...	...	...	...	4 0 0
2	Halkirk	5 2 1	...	...	...	...	5 2 1
3	Latheron	10 9 0	...	...	...	...	10 9 0
4	Olrick	18 18 0	...	...	...	...	18 18 0
5	Reay	5 0 0	...	...	...	...	5 0 0
6	Thurso { Burgh	...	...	...	...	3,652 15 5	3,652 15 5
	Thurso { Landward	10 0 0	...	...	...	...	10 0 0
7	Watten	2 10 0	...	...	...	...	2 10 0
8	Wick { Burgh	...	...	...	8 11 0	...	8 11 0
	Wick { B. (Pulteneytown)	...	...	...	13 15 0	...	13 15 0
	Wick { Landward	...	...	...	26 16 6	...	26 16 6
	Total	55 19 1	...	...	49 2 6	3,652 15 5	3,757 17 0
	CLACKMANNAN.						
1	Alloa { Burgh	297 9 3	0 8 2	...	...	...	297 17 5
	Alloa { Landward	117 6 7	...	...	...	...	117 6 7
2	Clackmannan	53 19 7	...	...	...	200 0 0	253 19 7
3	Dollar	...	...	...	...	...	...
4	Logie { B. (Bge. of Allan)*	33 0 0	...	...	...	...	33 0 0
	Logie { Landward	...	...	...	5 0 0	...	5 0 0
5	Tillicoultry { Burgh	...	...	...	...	...	...
	Tillicoultry { Landward	...	...	...	...	...	...
	Total	501 15 5	0 8 2	...	5 0 0	200 0 0	707 3 7

* *Logie* (Burgh of Bridge of Allan) includes a part of the Parish of Lecropt.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 4 0	...	12 4 6	...	15 4 8	...	27 13 2	1
...	...	...	...	2 0 0	...	2 0 0	2
...	...	...	...	3 3 0	...	3 3 0	3
1 0 5	...	9 9 4	...	27 18 6	...	38 8 3	4
...	...	...	...	3 3 0	...	3 3 0	5
...	...	...	...	10 0 0	10 8 2	20 8 2	6
6 15 6	10 1 9	18 4 0	...	0 3 6	33 6 6	68 11 3	7
...	...	2 2 0	...	0 4 8	...	2 6 8	8
...	...	102 17 8	...	5 0 0	...	107 17 8	9
...	...	0 8 9	...	...	...	0 8 9	10
1 6 0	...	6 10 0	...	2 0 0	...	9 16 0	11
...	...	...	...	2 2 0	...	2 2 0	12
...	...	...	...	0 3 8	...	0 3 8	13
...	292 4 11	...	...	10 18 4	41 12 5	344 15 8	14
...	1 9 10	...	...	...	...	1 9 10	15
...	...	...	...	1 1 0	...	1 1 0	16
...	...	...	...	3 4 3	...	3 4 3	17
...	...	...	...	3 0 0	...	3 0 0	18
9 5 11	303 16 6	151 16 3	...	89 6 7	85 7 1	639 12 4	
2 6 10	...	...	...	15 0 0	...	17 6 10	1
...	...	...	...	14 6 0	...	14 6 0	2
...	...	...	...	10 10 0	...	10 10 0	3
14 5 3	...	252 0 11	342 19 9	78 10 10	...	687 16 9	4
16 12 1	...	252 0 11	342 19 9	118 6 10	...	729 19 7	
...	...	...	...	4 0 0	...	4 0 0	1
...	...	...	...	5 2 1	...	5 2 1	2
...	...	...	...	10 9 0	...	10 9 0	3
...	...	...	...	9 9 0	...	9 9 0	4
...	...	...	...	5 0 0	...	5 0 0	5
...	3,652 15 5	...	...	...	...	3,652 15 5	6
...	...	...	...	10 0 0	...	10 0 0	
...	...	...	...	2 10 0	...	2 10 0	7
...	...	...	...	8 11 0	...	8 11 0	8
...	...	...	...	13 15 0	...	13 15 0	
...	...	...	...	26 16 6	...	26 16 6	
...	3,652 15 5	...	...	95 12 7	...	3,748 8 0	
574 17 8	...	...	...	10 0 0	...	584 17 8	1
...	...	...	5 8 0	20 0 0	25 15 10	51 3 10	
26 11 9	...	33 3 0	...	11 9 0	9 7 7	80 11 4	2
...	...	...	...	15 19 8	...	15 19 8	3
...	...	23 0 0	...	10 0 0	...	33 0 0	4
...	...	0 13 6	...	5 0 0	...	5 13 6	
...	...	...	...	5 0 0	...	5 0 0	5
...	...	...	...	5 10 6	...	5 10 6	
601 9 5	...	56 16 6	5 8 0	82 19 2	35 3 5	781 16 6	

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	DUMBARTON.						
1	Bonhill - - -	436 9 10	...	...	7 17 5	1,586 13 5	2,031 0 8
2	Cardross (Landward) -	170 7 3	...	...	0 7 4	...	170 14 7
3	Cumbernauld - -	13 13 0	...	...	...	...	13 13 0
4	Dumbarton (Burgh)* -	132 14 1	16 17 6	...	4 18 10	...	154 10 5
5	Kilmaronock - -	...	...	...	...	...	...
6	Kilpatrick, New—						
	Burgh (Milngavie) -	17 6 1	...	...	...	...	17 6 1
	Landward - -	223 9 0	...	...	...	...	223 9 0
7	Kilpatrick, Old - -	1,008 5 2	...	...	219 16 0	10,500 0 0	11,728 1 2
8	Kirkintilloch {Burgh	1,018 5 5	...	...	106 18 3	1,852 4 1	2,977 7 9
	Kirkintilloch {Landward	...	...	...	...	...	...
9	Roseneath—						
	B. (Cove & Kilcreggan)	41 8 8	...	...	...	...	41 8 8
	Landward - -	18 15 0	...	...	...	...	18 15 0
10	Row—						
	Burgh (Helensburgh)	308 15 4	1 17 10	...	2 3 11	800 0 0	1,112 17 1
	Landward - -	...	...	...	...	...	...
	Total -	3,389 8 10	18 15 4	...	342 1 9	14,738 17 6	18,489 3 5
	DUMFRIES.						
1	Annan {Burgh - -	...	...	...	2 12 0	...	2 12 0
	Annan {Landward) -	...	...	...	...	...	...
2	Applegarth - - -	...	...	...	12 10 0	...	12 10 0
3	Caerlaverock - -	5 0 0	...	...	...	...	5 0 0
4	Canonbie - - -	10 0 0	...	...	...	...	10 0 0
5	Closeburn - - -	3 0 0	...	...	...	...	3 0 0
6	Dryfesdale, B. (Lockerby)	...	...	...	6 7 6	...	6 7 6
7	Dumfries } Burgh -	36 10 9	...	...	3 9 0	...	39 19 9
	Dumfries } Landward	192 14 9	...	...	...	...	192 14 9
8	Dunscore - - -	7 0 0	...	...	...	...	7 0 0
9	Durrisdeer - - -	...	...	...	...	...	...
10	Eskdalemuir - -	...	...	...	...	...	...
11	Glencairn - - -	...	...	...	...	31 9 4	31 9 4
12	Hoddam - - -	10 9 7	...	...	...	...	10 9 7
13	Holywood - - -	...	...	...	...	...	...
14	Kirkconnell - - -	3 15 10	...	...	...	...	3 15 10
15	Kirkmahoe - - -	3 3 0	...	...	...	...	3 3 0
16	Kirkpatrick-Juxta -	...	...	...	...	...	...
17	Langholm (Burgh) -	105 8 1	...	...	8 6 9	...	113 14 10
18	Morton - - -	...	...	...	...	...	...
19	Mousewald - - -	...	...	...	...	...	...
20	Penpont - - -	...	...	...	...	...	...
21	Ruthwell - - -	3 14 7	...	...	...	...	3 14 7
22	Sanquhar {Burgh -	16 16 1	...	...	0 3 0	...	16 19 1
	Sanquhar {Landward	4 6 10	...	...	...	...	4 6 10
23	Tinwald - - -	3 0 0	...	...	...	...	3 0 0
24	Torthorwald - -	...	...	...	...	...	...
25	Wamphray - - -	1 10 0	...	...	...	...	1 10 0
	Total -	406 9 6	...	...	33 8 3	31 9 4	471 7 1
	EDINBURGH.						
1	Borthwick - - -	...	...	...	45 0 6	...	45 0 6
2	Calder, Mid - -	8 13 4	...	...	...	...	8 13 4
3	Calder, West - -	474 13 3	...	...	1 7 2	...	476 0 5
4	Carrington - - -	...	...	...	2 0 0	...	2 0 0

* *Dumbarton* (Burgh) includes part of the Parish of Cardross.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
79 19 7	81 1 9	76 15 4	2 18 0	103 16 9	141 19 8	486 11 1	1
...	...	28 17 4	...	42 1 4	...	70 18 8	2
0 13 6	1 13 3	...	...	10 0 0	...	12 6 9	3
...	...	...	68 14 10	82 1 10	...	150 16 8	4
...	...	...	...	6 6 0	...	6 6 0	5
...	...	4 9 1	3 8 0	...	...	7 17 1	6
...	150 19 5	0 10 0	3 8 0	54 10 2	...	209 7 7	
9 5 3	12,773 18 11	7 16 0	...	53 4 2	637 9 10	13,481 14 2	7
...	1,683 8 5	12 8 5	...	438 17 10	788 18 9	2,923 13 5	8
...	...	0 19 3	...	10 7 4	...	11 6 7	
...	...	15 1 8	...	26 7 0	...	41 8 8	9
...	...	...	...	18 15 0	...	18 15 0	
1 13 9	...	3 16 6	1,281 1 4	70 14 6	420 14 2	1,778 0 3	10
...	...	...	...	12 11 2	...	12 11 2	
91 12 1	14,691 1 9	150 13 7	1,359 10 2	929 13 1	1,989 2 5	19,211 13 1	
...	...	...	...	2 12 0	...	2 12 0	1
...	...	...	...	2 0 0	...	2 0 0	
...	...	...	...	12 10 0	...	12 10 0	2
...	...	...	...	5 0 0	...	5 0 0	3
...	...	...	...	10 0 0	...	10 0 0	4
...	...	...	...	3 0 0	...	3 0 0	5
...	...	...	...	6 7 6	...	6 7 6	6
...	...	...	...	57 18 0	...	57 18 0	7
20 0 0	...	9 12 8	...	37 8 1	125 14 0	192 14 9	
...	...	...	...	7 0 0	...	7 0 0	8
0 15 8	...	...	...	2 0 0	...	2 15 8	9
...	...	...	...	2 1 0	...	2 1 0	10
31 9 4	...	...	...	2 0 0	...	33 9 4	11
...	...	...	...	8 8 0	...	8 8 0	12
...	...	...	...	1 0 0	...	1 0 0	13
...	...	...	...	3 15 10	...	3 15 10	14
...	...	...	...	3 3 0	...	3 3 0	15
...	...	...	...	5 5 0	...	5 5 0	16
47 15 8	...	...	...	35 6 6	35 0 0	118 2 2	17
...	...	...	...	3 0 0	...	3 0 0	18
...	...	...	...	2 0 0	...	2 0 0	19
...	...	6 18 9	...	3 0 0	...	9 18 9	20
...	...	...	1 1 0	2 2 0	...	3 3 0	21
...	...	...	...	10 5 0	...	10 5 0	22
0 6 10	...	...	...	4 0 0	...	4 6 10	
...	...	...	...	3 0 0	...	3 0 0	23
...	...	...	...	9 12 0	...	9 12 0	24
...	...	...	...	1 10 0	...	1 10 0	25
100 7 6	...	16 11 5	1 1 0	245 3 11	160 14 0	523 17 10	
...	...	2 15 0	...	8 3 0	...	10 18 0	1
...	...	...	...	8 13 4	...	8 13 4	2
...	47 11 3	131 13 2	5 8 5	26 10 6	363 12 11	574 16 3	3
...	...	...	...	2 0 0	...	2 0 0	4

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5	Colinton	49 14 10	...	...	...	...	49 14 10
6	Corstorphine	37 9 11	...	...	...	...	37 9 11
7	Cramond	57 1 1	...	...	...	...	57 1 1
8	Cranston	6 4 0	...	...	...	...	6 4 0
9	Crichton	6 6 0	...	...	...	...	6 6 0
10	Currie	143 2 1	...	...	...	...	143 2 1
11	Dalkeith	199 3 3	...	...	...	...	199 3 3
12	Duddingston—						
	Burgh (Portobello)	...	...	...	...	...	...
	Landward	11 16 3	...	...	...	...	11 16 3
13	Edinburgh*	2,668 2 2	...	...	5 14 3	...	2,673 16 5
14	Glencross	10 0 0	...	...	...	...	10 0 0
15	Heriot	...	...	...	...	...	...
16	Inveresk B. (Musselburgh)	85 2 0	...	...	0 0 10	...	85 2 10
17	Kirknewton	37 10 0	...	...	13 0 0	...	50 10 0
18	Lasswade	50 7 4	...	...	10 19 10	...	61 7 2
19	Leith	902 0 0	...	...	...	...	902 0 0
20	Liberton (Landward)	23 18 1	...	...	...	...	23 18 1
21	Newbattle	5 0 0	...	...	...	...	5 0 0
22	Newton	16 6 0	...	...	...	...	16 6 0
23	Penicuik { Burgh	25 17 10	...	...	...	...	25 17 10
	Penicuik { Landward	19 3 1	...	...	...	...	19 3 1
24	Ratho	8 18 0	...	...	...	...	8 18 0
25	St Cuthberts & Canongate Combination (L.)	25 0 0	...	...	...	...	25 0 0
26	Stow	...	...	...	...	...	...
27	Temple	17 0 5	...	...	...	...	17 0 5
	Total	4,888 8 11	...	...	78 2 7	...	4,966 11 6
	ELGIN OR MORAY.						
1	Alves	...	...	...	2 0 0	...	2 0 0
2	Bellie	3 3 0	...	...	...	...	3 3 0
3	Cromdale	22 14 6	...	...	...	...	22 14 6
4	Drainie	41 16 3	...	...	...	...	41 16 3
5	Duffus	19 10 1	...	...	...	...	19 10 1
6	Elgin† { Burgh	301 5 0	...	...	...	13,123 2 3	13,424 7 3
	Elgin† { Landward	...	...	...	...	...	...
7	Forres (Burgh)	...	...	...	259 0 0	...	259 0 0
8	Kinloss	11 13 11	...	...	...	...	11 13 11
9	Knockando	1 0 0	...	...	...	...	1 0 0
10	Rothes	50 19 9	...	...	...	...	50 19 9
11	St Andrews-Lhanbride (Landward)	...	...	...	...	...	...
12	Speymouth	1 1 0	...	...	...	...	1 1 0
13	Urquhart	5 16 8	...	...	...	...	5 16 8
	Total	459 0 2	...	...	261 0 0	13,123 2 3	13,843 2 5
	FIFE.						
1	Abbotshall, (Burgh of Linktown)	84 2 2	...	...	...	...	84 2 2
2	Aberdour	69 4 2	...	...	7 19 0	...	77 3 2
3	Anstruther-Easter	0 5 1	...	...	...	...	0 5 1
4	Anstruther-Wester (Bur.)	...	...	...	...	...	...
5	Arngask	1 0 0	...	...	...	...	1 0 0
6	Auchterderran	20 10 11	...	...	0 0 9	...	20 11 8
7	Auchtermuchty	13 10 4	...	...	...	...	13 10 4
8	Auchtertool	...	...	...	1 4 0	...	1 4 0

* *Edinburgh* includes the Parish of Canongate and parts of the Parishes of St Cuthberts, South Leith, and Liberton.
† *Elgin* includes parts of the Parishes of New Spynie and St Andrews-Lhanbride.

EXPENDITURE.							No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid with Interest during the Year.	TOTAL EXPENDITURE.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	32 14 10	...	...	17 0 0	...	49 14 10	5
...	0 6 0	6 10 0	...	20 18 1	...	27 14 1	6
...	...	37 1 1	...	20 0 0	...	57 1 1	7
...	...	2 0 0	...	4 4 0	...	6 4 0	8
...	...	...	...	6 6 0	...	6 6 0	9
6 12 0	68 1 4	...	...	42 8 3	136 11 11	253 13 6	10
...	0 2 8	...	40 7 7	58 0 2	...	98 10 5	11
...	...	...	...	5 0 0	...	5 0 0	12
...	...	1 3 0	...	5 0 0	...	6 3 0	
...	...	133 15 10	121 17 2	1,408 6 0	...	1,663 19 0	13
...	...	...	...	10 0 0	...	10 0 0	14
...	...	...	...	2 0 0	...	2 0 0	15
...	...	...	...	76 9 10	...	76 9 10	16
...	...	31 4 0	...	18 10 4	...	49 14 4	17
...	4 10 0	...	...	15 11 0	45 0 0	65 1 0	18
88 0 5	22 14 3	238 13 7	294 2 6	262 15 6	...	906 6 3	19
...	...	...	...	23 18 1	...	23 18 1	20
...	...	...	...	5 0 0	...	5 0 0	21
...	5 5 0	...	...	11 1 0	...	16 6 0	22
3 0 10	12 17 0	...	...	10 0 0	...	25 17 10	23
...	2 4 3	1 17 0	4 18 4	10 3 6	...	19 3 1	
...	...	...	...	5 5 0	...	5 5 0	24
...	...	...	...	25 0 0	...	25 0 0	25
...	...	...	...	2 0 0	...	2 0 0	26
...	...	5 10 0	...	7 0 0	...	12 10 0	27
97 13 3	196 6 7	592 2 8	466 14 0	2,117 3 7	545 4 10	4,015 4 11	
...	...	...	...	2 0 0	...	2 0 0	1
...	...	...	...	3 3 0	...	3 3 0	2
...	...	13 3 0	...	9 11 6	...	22 14 6	3
...	...	6 0 0	25 8 1	7 19 0	...	39 7 1	4
...	...	...	1 12 3	8 11 0	...	10 3 3	5
172 8 10	13,123 2 3	8 16 2	...	120 0 0	...	13,424 7 3	6
...	...	...	...	5 0 0	...	5 0 0	
250 0 0	1 10 0	...	...	7 10 0	...	259 0 0	7
...	...	...	...	8 0 0	...	8 0 0	8
...	...	...	...	1 0 0	...	1 0 0	9
...	3 2 4	...	...	8 15 0	35 11 10	47 9 2	10
...	...	...	...	1 1 0	...	1 1 0	11
...	...	...	...	1 1 0	...	1 1 0	12
...	...	...	...	5 16 8	...	5 16 8	13
422 8 10	13,127 14 7	27 19 2	27 0 4	189 8 2	35 11 10	13,830 2 11	
...	...	68 16 4	...	14 4 1	...	83 0 5	1
...	...	17 8 3	...	11 18 0	15 0 0	44 6 3	2
44 19 10	10 15 1	...	...	5 0 0	...	60 14 11	3
6 14 6	2 7 0	...	...	...	...	9 1 6	4
...	...	...	...	1 0 0	...	1 0 0	5
1 0 6	4 15 5	3 17 6	...	5 1 8	...	14 15 1	6
...	...	0 3 0	...	10 0 0	3 6 2	13 9 2	7
0 3 10	...	1 17 6	...	1 5 8	...	7 0	8

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
9	Ballingry	8 14 0	...	...	...	...	8 14 0
10	Balmerino	...	...	...	2 17 0	...	2 17 0
11	Beath	147 10 0	...	...	5 12 10	...	153 2 10
12	Burntisland	144 17 11	...	...	5 10 0	600 0 0	750 7 11
13	Cameron	...	...	...	...	...	...
14	Carnbee	5 4 0	...	...	...	...	5 4 0
15	Ceres	...	...	...	0 16 0	...	0 16 0
16	Collessie	14 14 0	...	...	...	...	14 14 0
17	Crail (Burgh)	...	...	...	...	...	...
18	Creich	1 1 0	...	...	...	...	1 1 0
19	Cults	...	...	...	...	...	...
20	Cupar (Landward)	...	...	...	...	...	...
21	Dairsie	4 15 0	...	...	...	...	4 15 0
22	Dalgety	107 17 3	...	...	...	...	107 17 3
23	Denino	1 1 0	...	...	...	...	1 1 0
24	Dunfermline { Burgh	...	...	...	32 6 2	...	32 6 2
	Dunfermline { Landward	79 16 1	...	...	...	...	79 16 1
25	Dysart	79 3 5	...	0 19 3	44 19 5	...	125 2 1
26	Elie (Elie & Williamsburgh) Burgh*	...	...	...	...	...	...
	Elie (Elie & Williamsburgh) Landward	...	...	...	...	...	...
27	Falkland { Burgh	62 11 9	...	...	...	5 19 7	68 11 4
	Falkland { Landward	13 0 0	...	...	13 5 5	...	26 5 5
28	Ferry-Port-on-Craig	63 11 0	...	...	3 15 6	...	67 6 6
29	Flisk	...	...	...	...	...	...
30	Forgan	...	...	...	...	...	...
31	Inverkeithing	18 16 8	...	...	...	...	18 16 8
32	Kemback	1 10 6	...	...	...	...	1 10 6
33	Kennoway	10 11 3	...	...	...	...	10 11 3
34	Kettle	...	...	...	...	...	...
35	Kilconquhar (Landward)	11 0 0	...	...	...	...	11 0 0
36	Kilmany	...	...	...	3 0 0	...	3 0 0
37	Kilrenny— Burgh (Cellardyke)	...	...	...	...	...	...
	Kilrenny— Landward	...	...	...	...	...	...
38	Kinghorn (Landward)	11 7 11	...	...	0 1 2	...	11 9 1
39	Kinglassie	2 5 9	...	...	7 10 5	...	9 16 2
40	Kirkcaldy	183 0 0	...	...	35 3 1	...	218 3 1
41	Largo	3 12 6	...	...	...	...	3 12 6
42	Leslie	53 1 3	...	...	...	...	53 1 3
43	Leuchars	11 8 0	...	...	1 14 7	...	13 2 7
44	Logie	4 0 0	...	...	...	...	4 0 0
45	Markinch	201 9 4	...	...	0 7 5	...	201 16 9
46	Monimail	8 2 6	...	...	...	...	8 2 6
47	Newburgh	118 14 6	...	...	...	140 0 0	258 14 6
48	Pittenweem (Burgh)	286 10 10	...	...	638 13 6	202 0 6	1,127 4 10
49	St Andrews (Landward)	...	...	...	...	...	...
50	Saline	8 9 10	...	...	...	...	8 9 10
51	Scoonie, Burgh (Leven)	57 16 0	...	...	...	...	57 16 0
52	Strathmiglo	5 11 7	...	...	5 0 0	...	10 11 7
53	Torryburn	40 11 8	...	...	0 18 0	...	41 9 8
54	Wemyss	518 17 9	...	...	7 5 7	...	526 3 4
	Total	2,479 6 11	...	0 19 3	817 19 10	948 0 1	4,246 6 1
	FORFAR.						
1	Aberlemno	1 4 0	...	...	...	...	1 4 0
2	Arbroath†	255 0 0	...	...	1 6 4	1,000 0 0	1,256 6 4
3	Barry	101 12 1	...	...	...	...	101 12 1
4	Brechin { Burgh	1,013 11 1	...	...	176 6 1	1,804 7 0	2,994 4 2
	Brechin { Landward	...	...	...	...	...	...

* *Elie* (Burgh) includes a part of the Parish of Kilconquhar.
† *Arbroath* includes a part of the Parish of St. Vigeans.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	with Repaid during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	5 15 0	...	5 15 0	9
...	...	...	...	2 17 0	...	2 17 0	10
...	66 17 10	...	2 6 0	14 14 7	56 15 4	140 13 9	11
...	464 7 11	...	...	55 0 0	110 19 10	630 7 9	12
...	...	...	...	1 1 0	...	1 1 0	13
...	...	...	...	5 0 0	...	5 0 0	14
...	...	...	...	0 16 0	...	0 16 0	15
...	...	...	...	23 16 3	...	23 16 3	16
8 1 1	7 14 9	...	...	...	...	15 15 10	17
...	...	...	...	1 1 0	...	1 1 0	18
...	...	...	...	2 0 0	...	2 0 0	19
...	...	...	...	3 0 0	...	3 0 0	20
3 15 0	...	...	...	1 0 0	...	4 15 0	21
...	...	...	...	13 0 0	70 4 11	83 4 11	22
...	...	...	...	1 1 0	...	1 1 0	23
...	...	...	...	32 6 2	...	32 6 2	24
6 13 6	...	...	4 10 0	5 9 0	70 4 11	86 17 5	
0 12 4	...	...	...	62 0 3	38 8 6	101 1 1	25
...	...	...	...	1 0 0	...	1 0 0	26
...	...	...	...	1 0 0	...	1 0 0	
...	4 9 7	...	...	7 5 10	56 16 0	68 11 5	27
...	...	19 8 11	...	5 8 4	...	24 17 3	
1 5 9	...	44 10 0	...	15 5 8	...	61 1 5	28
...	...	...	...	1 0 0	...	1 0 0	29
...	...	...	...	8 3 0	...	8 3 0	30
...	4 1 6	...	...	8 4 6	...	12 6 0	31
...	...	...	...	1 10 6	...	1 10 6	32
...	...	...	...	5 10 0	...	5 10 0	33
1 18 11	...	...	...	3 0 0	...	4 8 11	34
...	...	...	...	11 10 0	...	11 10 0	35
...	...	...	...	3 0 0	...	3 0 0	36
1 16 0	...	...	...	5 0 0	...	6 16 0	37
...	...	...	...	5 0 0	...	5 0 0	
...	...	...	...	21 12 6	...	21 12 6	38
...	0 13 10	...	...	5 9 6	...	6 3 4	39
53 18 9	...	23 9 5	...	62 11 6	...	139 19 8	40
...	...	0 14 6	...	6 0 0	...	6 14 6	41
20 0 0	...	20 16 0	...	12 5 3	...	53 1 3	42
...	...	2 13 6	...	10 0 0	...	12 13 6	43
...	...	...	...	4 0 0	...	4 0 0	44
...	...	2 4 10	...	68 0 10	70 19 6	141 5 2	45
...	...	...	...	8 2 6	...	8 2 6	46
60 0 0	10 0 0	0 17 6	12 0 0	175 0 0	...	257 17 6	47
...	840 14 0	...	...	55 1 2	286 2 9	1,181 17 11	48
...	...	...	...	16 3 4	...	16 3 4	49
...	...	...	...	5 0 0	...	5 0 0	50
...	...	...	...	57 16 0	...	57 16 0	51
...	...	...	...	10 1 2	...	10 1 2	52
...	...	0 8 6	6 10 0	6 7 6	30 4 0	43 10 0	53
238 7 3	88 11 10	175 9 4	...	77 15 6	99 13 7	679 17 6	54
449 7 3	1,505 8 9	382 15 1	25 6 0	961 11 3	908 15 6	4,233 3 10	
...	...	...	...	1 4 0	...	1 4 0	1
615 6 5	...	20 5 1	...	39 16 9	249 10 11	924 19 2	2
16 2 3	...	...	...	11 10 0	73 19 10	101 12 1	3
...	2,339 7 8	...	...	80 4 9	985 5 3	3,404 17 8	4
...	...	...	...	16 10 8	...	16 10 8	

No.	County	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5	Cortachy	...	...	...	2 0 0	...	2 0 0
6	Craig	...	...	...	...	...	...
7	Dun	5 4 9	...	...	...	...	5 4 9
8	Dundee*	4,222 5 5	...	...	240 0 0	...	4,462 5 5
9	Dunnichen	5 0 0	...	...	...	...	5 0 0
10	Edzell	0 4 6	...	...	2 15 6	...	3 0 0
11	Forfar {Burgh	...	...	...	49 13 8	...	49 13 8
	Forfar {Landward	...	...	...	4 4 0	...	4 4 0
12	Kingoldrum	1 0 0	...	...	...	...	1 0 0
13	Kinnell	2 11 6	...	...	...	...	2 11 6
14	Kinnettles	...	...	...	...	...	...
15	Kirriemuir {Burgh	33 18 11	...	...	...	...	33 18 11
	Kirriemuir {Landward	5 0 0	...	...	...	...	5 0 0
16	Lintrathen	1 1 0	...	...	...	...	1 1 0
17	Logie-Pert	...	...	...	...	...	...
18	Mains and Strathmartin	6 1 0	...	...	...	...	6 1 0
19	Menmuir	...	...	...	...	...	...
20	Monikie	...	...	...	5 0 0	...	5 0 0
21	Montrose (Landward)	...	...	...	...	...	...
22	Murroes	2 2 0	...	...	...	...	2 2 0
23	Newtyle	0 1 7	...	...	0 1 1	...	0 2 8
24	Panbride	8 6 3	...	...	...	...	8 6 3
25	Rescobie	3 18 8	...	...	...	...	3 18 8
26	St Vigeans (Landward)	52 2 1	...	...	...	...	52 2 1
27	Tealing	5 0 0	...	...	...	...	5 0 0
	Total	5,725 4 10	...	...	481 6 8	2,804 7 0	9,010 18 6
	HADDINGTON.						
1	Aberlady	84 13 10	...	...	...	...	84 13 10
2	Dirleton	13 3 3	...	...	...	...	13 3 3
3	Dunbar {Burgh	583 16 2	3 0 0	...	...	...	586 16 2
	Dunbar {Landward	91 19 1	...	...	...	...	91 19 1
4	Gladsmuir	5 0 0	...	...	...	...	5 0 0
5	Haddington {Burgh	500 0 0	...	...	75 0 0	...	575 0 0
	Haddington {Landward	56 15 10	...	...	...	...	56 15 10
6	N. Berwick {Burgh	...	...	...	...	...	...
	N. Berwick {Landward	13 16 3	...	...	...	...	13 16 3
7	Ormiston	...	...	...	...	...	...
8	Prestonkirk—						
	Burgh (East Linton)	5 0 0	...	...	...	...	5 0 0
	Landward	28 10 10	...	...	...	...	28 10 10
9	Prestonpans {Burgh	...	...	...	...	...	...
	Prestonpans {Landward	...	...	...	...	...	...
10	Salton	3 10 0	...	...	...	...	3 10 0
11	Spot	...	...	...	...	...	...
12	Stenton	13 13 5	...	...	...	...	13 13 5
13	Tranent	95 14 10	...	...	...	...	95 14 10
14	Whitekirk	10 14 5	...	...	...	...	10 14 5
15	Whittingham	2 9 3	...	...	...	...	2 9 3
	Total	1,508 17 2	3 0 0	...	75 0 0	...	1,586 17 2
	INVERNESS.						
1	Ardersier	27 10 9	...	...	2 12 0	...	30 2 9
2	Barra	6 8 0	...	...	...	...	6 8 0
3	Boleskine and Abertarff	...	...	...	...	...	...
4	Bracadale	27 6 0	...	...	...	...	27 6 0

* *Dundee* (Burgh) includes the whole Parish of Liff and Benvie.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid with Interest during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	2 0 0	...	2 0 0	5
0 3 0	...	1 2 6	...	3 0 0	...	4 5 6	6
...	...	...	...	5 0 0	...	5 0 0	7
...	56 0 0	...	161 13 11	4,244 11 6	...	4,462 5 5	8
...	...	...	...	5 0 0	...	5 0 0	9
...	...	...	...	3 0 0	...	3 0 0	10
18 17 8	...	8 17 6	...	21 18 6	...	49 13 8	11
...	...	...	...	4 4 0	...	4 4 0	
...	...	...	...	...	...	...	12
...	...	...	...	2 11 6	...	2 11 6	13
...	...	...	...	2 10 0	...	2 10 0	14
...	...	...	...	5 0 0	6 0 0	11 0 0	15
...	...	...	...	4 14 4	...	4 14 4	
...	...	...	...	0 1 0	...	0 1 0	16
...	...	...	...	2 0 0	...	2 0 0	17
...	...	...	...	6 1 0	...	6 1 0	18
...	...	...	...	1 1 0	...	1 1 0	19
...	...	...	...	6 18 0	...	6 18 0	20
...	...	...	...	12 0 0	...	12 0 0	21
...	...	...	...	2 2 0	...	2 2 0	22
...	...	...	...	2 0 0	...	2 0 0	23
...	6 6 0	...	...	5 11 0	...	11 17 0	24
...	2 17 8	...	...	1 1 0	...	3 18 8	25
...	...	...	...	17 10 0	...	17 10 0	26
...	...	...	...	5 0 0	...	5 0 0	27
650 9 4	2,404 11 4	30 5 1	161 13 11	4,514 1 0	1,314 16 0	9,075 16 8	
...	5 15 5	10 12 7	...	11 18 6	64 6 11	92 13 5	1
...	...	2 16 3	...	10 7 0	...	13 3 3	2
37 9 0	1,265 8 5	2 3 6	28 7 3	49 16 8	532 13 3	1,915 18 1	3
...	...	...	28 7 3	13 10 0	...	41 17 3	
...	...	...	...	5 0 0	...	5 0 0	4
...	595 0 0	...	...	40 0 0	378 0 0	1,013 0 0	5
10 17 6	...	...	...	29 10 4	...	40 7 10	
...	...	...	...	10 5 7	...	10 5 7	6
...	...	3 10 0	...	10 6 3	...	13 16 3	
0 10 9	...	1 12 3	...	5 0 0	...	7 3 0	7
...	...	...	...	5 0 0	...	5 0 0	8
...	...	...	...	16 13 0	...	16 13 0	
...	...	...	5 0 0	7 0 0	...	12 0 0	9
...	...	...	...	3 0 0	...	3 0 0	
...	...	...	...	3 10 0	...	3 10 0	10
...	...	...	...	2 2 0	...	2 2 0	11
...	...	...	...	7 17 6	...	7 17 6	12
90 11 5	144 2 1	1 13 0	4 0 6	23 10 0	...	263 17 0	13
0 15 0	...	...	...	9 0 0	...	9 15 0	14
...	...	...	...	2 9 3	...	2 9 3	15
140 3 8	2,010 5 11	22 7 7	65 15 0	265 16 1	975 0 2	3,479 8 5	
0 6 0	...	19 8 0	...	4 0 0	...	23 14 0	1
...	...	...	...	6 7 11	...	6 7 11	2
...	...	...	...	5 0 0	...	5 0 0	3
...	...	...	...	15 0 0	...	15 0 0	4

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5	Dores	18 19 4	...	...	1 11 6	12 0 0	32 10 10
6	Duirnish	...	...	...	...	...	...
7	Glenelg	10 15 10	...	...	...	...	10 15 10
8	Harris	10 0 0	...	...	...	...	10 0 0
9	Inverness { Burgh	192 1 5	...	...	...	...	192 1 5
	Inverness { Landward	8 0 0	...	...	...	...	8 0 0
10	Kilmallie (Landward)	32 18 0	...	...	6 0 0	...	38 18 0
11	Kilmorack	102 0 0	...	...	...	...	102 0 0
12	Kilmuir (Skye)	5 0 0	...	...	...	...	5 0 0
13	Kingussie { Burgh	...	...	...	...	...	...
	Kingussie { Landward	...	...	...	...	...	...
14	Laggan	13 4 1	...	...	...	...	13 4 1
15	Petty	2 2 4	...	...	...	...	2 2 4
16	Portree	54 18 9	...	...	...	...	54 18 9
17	Sleat	...	...	...	...	...	...
18	Snizort	...	...	...	...	...	...
19	Strath	19 17 1	...	...	...	...	19 17 1
20	Uist, North	...	...	...	...	...	...
21	Urquhart	...	...	...	...	...	...
	Total	531 1 7	...	...	10 3 6	12 0 0	553 5 1
	KINCARDINE.						
1	Banchory-Devenick	10 6 8	...	...	6 13 10	...	17 0 6
2	Banchory-Ternan	1 0 0	...	...	...	...	1 0 0
3	Benholm	72 1 9	...	...	8 2 8	...	80 4 5
4	Bervie	...	...	...	...	...	...
5	Dunottar	21 2 5	...	...	0 3 11	...	21 6 4
6	Durris	...	...	...	...	...	...
7	Fettercairn	5 1 10	...	...	...	...	5 1 10
8	Fetteresso	63 17 5	...	...	9 10 11	...	73 8 4
9	Fordoun	5 0 0	...	...	...	...	5 0 0
10	Kinneff	...	...	...	...	...	...
11	Laurencekirk	25 13 1	...	...	...	...	25 13 1
12	Marykirk	5 10 0	...	...	...	...	5 10 0
13	Nigg	...	...	...	2 13 0	...	2 13 0
14	St Cyrus	...	...	...	...	...	...
	Total	209 13 2	...	...	27 4 4	...	236 17 6
	KINROSS.						
1	Cleish	...	...	...	1 0 0	...	1 0 0
2	Kinross (Burgh)	17 19 5	...	...	...	...	17 19 5
3	Orwell	15 6 6	...	...	...	...	15 6 6
4	Portmoak	1 10 0	...	...	...	...	1 10 0
	Total	34 15 11	...	...	1 0 0	...	35 15 11
	KIRKCUDBRIGHT.						
1	Balmaclellan	4 15 10	...	...	...	...	4 15 10
2	Carsphairn	...	...	...	...	...	...
3	Colvend	1 12 3	...	...	...	...	1 12 3
4	Crossmichael	...	...	...	...	...	...
5	Dalry	...	...	...	...	...	...
6	Girthon*— Burgh (Gatehouse)	73 18 6	...	...	...	...	73 18 6

* *Girthon* (Burgh of Gatehouse) includes a part of the Parish of Anwoth.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid with Interest during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	13 8 4	17 16 1	31 4 5	5
...	...	...	...	2 2 0	...	2 2 0	6
...	...	...	...	10 15 10	...	10 15 10	7
...	...	...	...	10 0 0	...	10 0 0	8
2,991 0 5	...	...	...	20 0 0	182 2 0	3,193 2 5	9
...	...	...	...	10 6 11	...	10 6 11	
...	...	28 18 0	...	10 0 0	...	38 18 0	10
...	8 8 6	...	...	31 0 0	60 4 6	99 13 0	11
...	...	...	...	5 0 0	...	5 0 0	12
...	...	...	...	7 0 0	...	7 0 0	13
...	...	...	...	5 5 0	...	5 5 0	
...	...	...	...	10 11 6	...	10 11 6	14
...	...	...	...	2 2 4	...	2 2 4	15
...	...	...	...	23 1 6	...	23 1 6	16
...	...	...	...	3 0 0	...	3 0 0	17
...	...	...	...	15 0 0	...	15 0 0	18
...	...	...	...	32 18 3	...	32 18 3	19
...	...	...	...	5 0 0	...	5 0 0	20
...	...	...	...	7 14 6	...	7 14 6	21
2,991 6 5	8 8 6	48 6 0	...	254 14 1	260 2 7	3,562 17 7	
...	...	...	...	16 4 4	...	16 4 4	1
...	...	...	...	5 0 0	...	5 0 0	2
1 5 1	8 14 7	13 14 6	...	12 17 10	19 10 4	56 2 4	3
...	...	...	...	8 1 0	...	8 1 0	4
...	...	...	...	8 0 0	...	8 0 0	5
...	...	...	...	2 0 0	...	2 0 0	6
...	...	...	...	4 0 0	...	4 0 0	7
...	...	...	...	27 12 8	...	27 12 8	8
...	...	...	...	5 0 0	...	5 0 0	9
...	...	...	...	1 10 0	...	1 10 0	10
...	...	25 2 4	...	5 0 0	...	30 2 4	11
...	...	...	...	4 0 0	...	4 0 0	12
...	...	...	...	4 4 0	...	4 4 0	13
...	...	...	...	2 0 0	...	2 0 0	14
1 5 1	8 14 7	38 16 10	...	105 9 10	19 10 4	173 16 8	
...	...	...	...	1 0 0	...	1 0 0	1
...	...	...	...	5 18 0	...	5 18 0	2
...	...	...	...	...	...	...	3
...	...	...	...	1 10 0	...	1 10 0	4
...	...	...	...	8 8 0	...	8 8 0	
...	...	...	...	4 15 10	...	4 15 10	1
0 15 0	...	0 5 0	...	1 0 0	...	2 0 0	2
...	...	...	...	1 12 3	...	1 12 3	3
...	...	...	...	2 0 0	...	2 0 0	4
0 3 6	...	0 12 0	...	4 6 1	...	5 1 7	5
0 17 2	1 13 5	11 14 4	...	59 3 7	...	73 8 6	6

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7	Kells—						
	Burgh (New Galloway)	...	...	...	1 15 6	...	1 15 6
8	Kelton—						
	Burgh (Castle Douglas)	...	...	...	21 13 0	...	21 13 0
9	Kirkbean	2 1 0	...	...	...	...	2 1 0
10	Kirkmabreck	18 4 10	...	...	...	...	18 4 10
11	Kirkpatrick-Durham	1 12 3	...	...	...	...	1 12 3
12	Minigaff	...	...	...	7 12 0	...	7 12 0
13	New Abbey	2 0 0	...	...	...	...	2 0 0
14	Rerrick	19 4 8	...	...	...	...	19 4 8
15	Troqueer—						
	Burgh (Maxwelltown)	...	...	...	...	...	...
	Landward	5 0 0	...	...	...	...	5 0 0
16	Urr, Burgh (Dalbeattie)	12 0 0	...	...	...	...	12 0 0
	Total	140 9 4	...	...	31 0 6	...	171 9 10
	LANARK.						
1	Avondale	33 12 11	...	...	...	...	33 12 11
2	Barony { Bur. (Maryhill)	204 0 11	...	...	...	...	204 0 11
	Barony { Landward	866 15 5	...	...	70 13 6	...	937 8 11
3	Biggar (Burgh)	30 12 8	...	...	...	...	30 12 8
4	Blantyre	130 0 0	...	...	...	52 7 0	182 7 0
5	Bothwell	222 10 1	...	...	2 13 6	200 0 0	425 3 7
6	Cadder	42 5 11	...	...	...	...	42 5 11
7	Cambuslang	474 0 5	6 1 2	...	3 15 0	3,454 9 5	3,938 6 0
8	Cambusnethan—						
	Burgh (Wishaw)	90 8 6	...	...	...	...	90 8 6
	Landward	383 3 4	...	...	...	...	383 3 4
9	Carluke	63 0 0	...	...	...	...	63 0 0
10	Carmichael	...	...	...	...	...	...
11	Carnwath	13 0 0	...	...	...	...	13 0 0
12	Covington	1 1 0	...	...	...	...	1 1 0
13	Crawford	...	...	...	7 0 0	...	7 0 0
14	Crawfordjohn	4 6 0	...	...	...	...	4 6 0
15	Culter	...	...	...	...	...	...
16	Dalserf	32 8 9	...	...	...	...	32 8 9
17	Dalziel—						
	Burgh (Motherwell)	381 11 3	1 7 2	...	3 18 4	...	386 16 9
18	Douglas	7 14 6	...	...	17 12 0	...	25 6 6
19	Glasgow	2383 13 8 23832 16 3*	...	...	4585 0 11*	...	30801 10 10
20	Glassford	...	...	...	...	...	...
	Govan Combination—						
21	Burgh (Govan)	837 19 10	8 17 6	...	18 16 4	...	865 13 8
	Burgh (Hillhead)	626 4 0	...	...	...	...	626 4 0
	Bur. Kinning Park	252 12 10	30 5 0	...	...	...	282 17 10
	Burgh (Partick)	718 18 0	9 4 0	...	...	...	728 2 0
	Landward	220 10 8	...	...	56 7 0	...	276 17 8
22	Hamilton (Landward)	...	...	...	...	...	...
23	Kilbride, East	...	...	...	...	...	...
24	Lanark { Burgh	...	...	...	25 0 0	...	25 0 0
	Lanark { Landward	...	...	...	...	...	...
25	Lesmahagow	...	...	...	36 7 10	...	36 7 10
26	Monkland, New—						
	Burgh (Airdrie)	282 11 3	12 11 0	...	22 10 0	...	317 12 3
	Landward	116 14 2	...	4 3 0	15 9 1	...	136 6 3
27	Monkland, Old	0 15 10	...	...	...	...	0 15 10
28	Rutherglen { Burgh	59 10 3	...	...	0 16 1	...	60 6 4
	Rutherglen { Landward	9 5 6	...	...	...	...	9 5 6
29	Shotts	...	...	...	...	...	...
30	Stonehouse	22 17 8	...	...	...	...	22 17 8

* These sums were received and expended under the Glasgow Police Act, 1866.

EXPENDITURE.							No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	1 15 6	...	...	...	...	1 15 6	7
...	13 13 0	...	...	8 0 0	...	21 13 0	8
...	...	...	...	2 1 0	...	2 1 0	9
...	...	5 7 5	...	3 9 7	...	8 17 0	10
...	...	...	...	1 12 3	...	1 12 3	11
7 3 6	13 12 0	...	...	5 0 0	...	25 15 6	12
...	...	...	...	2 0 0	...	2 0 0	13
...	...	...	...	5 0 0	...	5 0 0	14
...	...	...	...	8 3 0	...	8 3 0	15
...	...	...	...	5 0 0	...	5 0 0	
...	...	6 0 0	...	6 0 0	...	12 0 0	16
8 19 2	30 13 11	23 18 9	...	119 3 7	...	182 15 5	
...	8 11 0	3 8 0	...	18 14 1	...	30 13 1	1
...	...	101 8 8	60 9 2	40 0 0	...	201 17 10	2
48 0 4	371 6 10	151 14 0	35 13 0	313 5 4	53 7 9	973 7 3	
33 12 8	...	...	...	10 0 0	...	43 12 8	3
...	...	...	...	177 1 5	5 5 7	182 7 0	4
149 12 10	4 9 0	11 0 0	...	80 11 11	234 5 11	479 19 8	5
...	6 12 6	1 7 5	3 0 0	31 6 0	...	42 5 11	6
6 1 2	3564 16 8	...	...	201 4 2	165 12 1	3,937 14 1	7
...	...	...	98 6 0	17 17 8	7 14 7	123 18 3	8
...	...	...	88 13 2	47 15 3	...	136 8 5	
1 14 4	10 5 1	26 0 0	...	29 11 0	...	67 10 5	9
...	...	...	...	3 3 4	...	3 3 4	10
...	...	0 5 0	...	10 0 0	...	10 5 0	11
...	...	...	...	1 1 0	...	1 1 0	12
7 0 0	...	...	...	...	...	7 0 0	13
...	...	1 6 0	...	3 0 0	...	4 6 0	14
...	...	...	...	2 2 0	...	2 2 0	15
...	...	3 5 2	...	28 16 9	...	32 1 11	16
33 13 0	...	...	203 3 11	155 0 5	...	391 17 4	17
...	...	41 12 0	...	7 13 9	...	49 5 9	18
...	...	3,579 17 6	19635 3 6	7,586 9 10*	...	30,801 10 10	19
...	...	...	...	7 18 4	...	7 18 4	20
...	...	...	257 16 6	246 4 11	49 10 0	553 11 5	
...	...	100 0 0	104 12 4	179 17 8	...	384 10 0	
...	...	...	156 2 2	92 14 4	10 0 0	258 16 6	21
...	10 10 0	...	254 10 1	132 14 6	...	397 14 7	
...	...	99 19 7	2 0 0	138 3 8	...	240 3 3	
...	...	...	...	29 1 1	...	29 1 1	22
...	...	...	...	18 12 6	...	18 12 6	23
...	...	...	...	25 0 0	...	25 0 0	24
...	...	...	...	6 17 0	...	6 17 0	
4 3 2	...	15 2 2	...	17 2 6	...	36 7 10	25
60 8 7	...	6 10 0	55 0 9	58 10 9	...	180 10 1	26
44 9 7	6 6 0	3 11 0	...	58 4 4	...	112 10 11	
77 16 0	...	9 5 6	...	140 2 5	...	227 3 11	27
...	...	...	2 0 0	17 3 10	...	19 3 10	28
...	...	0 6 6	...	7 8 6	...	7 15 0	
...	...	...	...	25 0 0	...	25 0 0	29
12 5 7	...	...	...	21 12 0	...	33 17 7	30

No.	County and Parish.	RECEIPT. Amount Received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
31	Wandell and Lamington	...	...	...	...	...	...
32	Wiston and Roberton -	2 10 0	...	...	...	...	2 10 0
	Total -	32347 11 7	68 5 10	4 3 0	4865 19 7	3,706 16 5	40,992 16 5
	LINLITHGOW.						
1	Bathgate - - -	50 2 6	...	...	...	...	50 2 6
2	Borrowstounness—						
	Landward - -	66 16 6	...	...	2 0 0	...	68 16 6
3	Carriden - - -	19 13 4	...	...	0 12 0	...	20 5 4
4	Dalmeny (Landward) -	...	...	...	...	...	...
5	Ecclesmachen - -	...	...	...	...	...	...
6	Kirkliston - - -	99 7 0	...	...	...	...	99 7 0
7	Linlithgow - - -	53 9 11	...	...	...	...	53 9 11
8	Livingstone - - -	23 12 2	...	...	...	...	23 12 2
9	Queensferry* - -	83 13 6	...	...	...	...	83 13 6
10	Torphichen - - -	2 12 4	...	...	...	...	2 12 4
11	Uphall - - - -	66 3 3	...	...	0 5 0	...	66 8 3
12	Whitburn - - -	45 10 2	...	...	...	...	45 10 2
	Total -	511 0 8	...	...	2 17 0	...	513 17 8
	NAIRN.						
1	Ardclach - - -	5 3 0	...	...	...	...	5 3 0
2	Auldearn - - -	0 17 7	...	...	...	...	0 17 7
3	Nairn (Burgh) - -	29 0 7	...	...	0 6 10	...	29 7 5
	Total -	35 1 2	...	...	0 6 10	...	35 8 0
	ORKNEY & SHETLAND.						
	Orkney.						
1	Evie and Rendal - -	12 16 4	...	...	...	...	12 16 4
2	Holm - - - -	12 13 8	...	...	...	...	12 13 8
3	Kirkwall - - -	169 6 6	...	...	...	...	169 6 6
4	Ronaldshay, South -	9 10 6	...	...	...	...	9 10 6
5	Walls District - -	7 11 0	...	...	...	...	7 11 0
	Total -	211 18 0	...	...	...	...	211 18 0
	Shetland.						
6	Bressay—						
	Burra & Quarff Dist.	1 0 0	...	...	...	...	1 0 0
7	Dunrossness - -	1 0 8	...	...	...	...	1 0 8
8	Lerwick (Burgh) - -	41 2 4	...	...	...	...	41 2 4
9	Nesting—						
	Nesting District -	1 10 0	...	...	...	...	1 10 0
	Lunasting District	1 10 0	...	...	...	...	1 10 0
	Whalsay District -	1 10 0	...	...	...	...	1 10 0
10	Tingwall - - -	3 0 0	...	...	...	...	3 0 0
	Total -	50 13 0	...	...	...	...	50 13 0
	Orkney and Shetland together -	262 11 0	...	...	...	...	262 11 0

* *Queensferry* includes part of the Parish of Dalmeny.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	0 10 6	...	0 10 6	31
...	...	...	...	2 10 0	...	2 10 0	32
478 17 3	3,982 17 1	4,155 18 6	20,956 10 7	9,990 2 9	525 15 11	40,090 2 1	
...	...	...	...	52 1 0	...	52 1 0	1
...	...	28 10 0	...	33 19 7	...	62 9 7	2
...	...	...	...	20 5 4	...	20 5 4	3
...	...	...	...	2 0 0	...	2 0 0	4
...	...	...	...	1 0 0	...	1 0 0	5
12 0 0	...	22 3 7	2 0 0	50 0 8	...	86 4 3	6
...	...	3 5 6	...	38 5 7	...	41 11 1	7
...	...	10 3 6	...	10 16 0	...	20 19 6	8
3 1 2	...	49 2 9	...	27 12 6	...	79 16 5	9
...	...	...	...	3 0 0	...	3 0 0	10
0 3 0	5 11 2	39 0 0	...	17 15 3	...	62 9 5	11
...	...	1 3 9	...	25 0 0	...	26 3 9	12
15 4 2	5 11 2	153 9 1	2 0 0	281 15 11	...	458 0 4	
...	...	...	...	3 10 0	...	3 10 0	1
...	...	...	...	3 0 0	...	3 0 0	2
...	...	...	...	20 6 0	...	20 6 0	3
...	...	...	...	26 16 0	...	26 16 0	
...	...	...	...	9 1 4	...	9 1 4	1
...	...	...	...	6 0 0	...	6 0 0	2
...	91 14 6	7 15 6	15 0 0	67 6 7	17 15 3	199 11 10	3
...	...	...	...	5 0 0	...	5 0 0	4
...	...	...	...	1 11 0	...	1 11 0	5
...	91 14 6	7 15 6	15 0 0	88 18 11	17 15 3	221 4 2	
...	...	...	...	1 0 0	...	1 0 0	6
...	...	0 15 0	...	0 5 8	...	1 0 8	7
...	...	...	15 6 2	6 17 5	...	22 3 7	8
...	...	...	...	1 10 0	...	1 10 0	9
...	...	...	...	1 10 0	...	1 10 0	
...	...	...	...	1 10 0	...	1 10 0	
...	...	...	...	3 0 0	...	3 0 0	10
...	...	0 15 0	15 6 2	15 13 1	...	31 14 3	
...	91 14 6	8 10 6	30 6 2	104 12 0	17 15 3	252 18 5	

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	TOTAL RECEIPTS.
	PEEBLES.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Broughton - - -	9 19 0	...	...	...	...	9 19 0
2	Linton, West - -	...	...	...	...	...	...
3	Lyne and Megget— Megget District -	3 3 0	...	...	...	...	3 3 0
4	Peebles { Burgh - -	...	...	...	...	...	...
	Peebles { Landward -	...	...	...	...	...	...
5	Tweedsmuir - -	3 3 0	...	...	...	...	3 3 0
	Total -	16 5 0	...	...	...	...	16 5 0
	PERTH.						
1	Aberfoyle - - -	...	...	...	...	...	...
2	Abernethy - - -	29 1 11	...	...	...	...	29 1 11
3	Abernyte - - -	1 0 0	...	...	...	...	1 0 0
4	Alyth { Burgh - -	113 11 6	...	...	6 1 4	...	119 12 10
	Alyth { Landward -	111 17 2	...	...	25 0 0	...	136 17 2
5	Auchterarder - -	50 8 2	...	...	...	...	50 8 2
6	Auchtergaven - -	9 2 0	...	...	...	...	9 2 0
7	Blackford - - -	4 9 7	...	...	...	...	4 9 7
8	Blair-Athole - -	6 0 0	...	...	...	...	6 0 0
9	Blairgowrie - -	597 6 7	...	...	5 1 3	...	602 7 10
10	Callander { Burgh -	282 17 0	...	...	9 6 6	...	292 3 6
	Callander { Landward -	25 12 6	...	...	2 11 6	...	28 4 0
11	Caputh - - -	5 0 0	...	...	...	...	5 0 0
12	Cargill - - -	7 0 0	...	...	...	...	7 0 0
13	Clunie - - - -	...	...	...	...	...	...
14	Comrie - - -	12 10 0	...	...	...	...	12 10 0
15	Coupar-Angus - -	305 16 2	...	...	...	...	305 16 2
16	Crieff (Burgh) - -	367 4 7	...	...	66 0 0	...	433 4 7
17	Culross - - -	19 9 4	...	...	...	...	19 9 4
18	Dowally - - -	1 10 0	...	...	...	...	1 10 0
19	Dull - - - -	19 6 10	...	...	...	...	19 6 10
20	Dunblane { Burgh -	19 0 0	...	...	...	...	19 0 0
	Dunblane { Landward -	...	...	...	...	...	...
21	Dunkeld, Little - -	3 10 0	...	...	...	...	3 10 0
22	Dunning - - -	43 18 3	...	...	...	...	43 18 3
23	Errol - - - -	84 10 4	...	...	39 18 7	...	124 8 11
24	Forgandenny - -	...	...	...	...	...	...
25	Forteviot - - -	6 4 0	...	...	...	...	6 4 0
26	Fortingall - - -	7 10 0	...	...	...	...	7 10 0
27	Fowlis-Wester - -	7 0 0	...	...	...	...	7 0 0
28	Inchture - - -	2 0 0	...	...	...	...	2 0 0
29	Kenmore - - -	23 6 11	...	...	...	...	23 6 11
30	Killin - - - -	46 3 3	...	...	...	...	46 3 3
31	Kilmadock - - -	31 6 2	...	...	...	...	31 6 2
32	Kilspindie - - -	3 3 0	...	...	...	...	3 3 0
33	Kincardine - - -	15 8 10	...	...	...	...	15 8 10
34	Kinfauns - - -	...	...	...	...	...	...
35	Kinnaird - - -	2 2 0	...	...	...	...	2 2 0
36	Kinnoul (Landward) -	...	...	...	...	...	...
37	Lethendy - - -	...	...	...	...	...	...
38	Logierait - - -	14 19 4	...	...	0 14 8	412 0 0	427 14 0
39	Longforgan - - -	12 17 0	...	...	...	...	12 17 0
40	Methven - - -	8 0 0	...	...	...	...	8 0 0
41	Moneydie - - -	8 2 0	...	...	...	...	8 2 0
42	Monzie - - -	...	...	...	11 10 5	...	11 10 5
43	Moulin - - -	21 18 0	...	...	...	...	21 18 0
44	Muckhart - - -	...	...	...	...	...	...
45	Muthil - - -	59 11 1	...	...	16 6 4	...	75 17 5

EXPENDITURE.							No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	..	...	4 9 6	...	4 9 6	1
...	...	...	...	12 2 3	...	12 2 3	2
...	...	...	...	3 3 0	...	3 3 0	3
...	...	...	...	18 6 8	...	18 6 8	4
...	...	...	...	5 0 0	...	5 0 0	
...	...	...	...	3 3 0	...	3 3 0	5
...	...	...	...	46 4 5	...	46 4 5	
...	...	...	...	3 12 0	...	3 12 0	1
...	...	...	...	23 6 10	..	23 6 10	2
...	...	...	...	1 0 0	..	1 0 0	3
...	...	31 3 0	...	60 18 3	...	92 1 3	4
16 10 0	41 0 0	...	...	13 16 0	91 2 0	162 8 0	
...	...	...	...	50 8 2	...	50 8 2	5
1 2 0	...	...	...	8 0 0	...	9 2 0	6
...	...	...	...	8 1 1	...	8 1 1	7
...	...	...	...	6 0 0	...	6 0 0	8
...	118 1 0	...	...	73 4 2	376 16 0	568 1 2	9
698 10 1	50 13 1	...	...	21 15 6	222 2 7	993 1 3	10
...	...	...	..	12 11 6	...	12 11 6	
...	...	...	...	5 0 0	...	5 0 0	11
...	...	...	...	7 0 0	...	7 0 0	12
...	...	...	...	0 9 3	...	0 9 3	13
...	...	...	...	12 10 0	...	12 10 0	14
...	...	1 15 0	...	80 2 11	218 13 2	300 11 1	15
...	...	...	...	26 2 0	292 16 6	318 18 6	16
...	...	3 9 6	5 5 6	5 0 0	...	13 15 0	17
...	...	...	...	1 10 0	...	1 10 0	18
...	...	...	...	10 2 6	9 4 4	19 6 10	19
...	...	...	...	17 4 6	...	17 4 6	20
...	...	...	...	5 0 0	...	5 0 0	
...	...	...	...	3 10 0	...	3 10 0	21
...	43 17 10	...	...	7 9 0	...	51 6 10	22
...	...	...	...	124 8 11	...	124 8 11	23
...	...	0 2 0	...	5 4 8	...	5 6 8	24
...	...	...	...	5 0 0	...	5 0 0	25
...	...	...	...	7 10 0	...	7 10 0	26
...	...	...	...	7 0 0	...	7 0 0	27
...	...	...	...	2 0 0	...	2 0 0	28
...	...	...	..	7 0 0	...	7 0 0	29
...	48 12 6	...	...	10 0 0	41 5 2	99 17 8	30
...	...	14 4 6	...	12 10 0	...	26 14 6	31
...	..	...	...	3 3 0	...	3 3 0	32
...	...	..	...	10 0 0	...	10 0 0	33
3 17 0	...	...	...	5 0 0	...	8 17 0	34
...	...	...	...	2 2 0	...	2 2 0	35
...	...	...	...	17 18 8	...	17 18 8	36
...	...	...	...	1 0 0	...	1 0 0	37
...	...	...	...	16 1 2	13 19 11	30 1 1	38
...	...	...	...	14 13 1	...	14 13 1	39
...	...	..	...	8 0 0	...	8 0 0	40
...	...	...	...	1 0 0	...	1 0 0	41
...	..	.	...	7 1 0	...	7 1 0	42
...	...	..	..	7 8 6	...	7 8 6	43
...	...	..	...	0 10 0	...	0 10 0	44
...	14 1 5	...	...	16 6 4	49 10 8	79 18 5	45

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s.
46	Perth { Burgh* - -	195 0 0	..	...	...	...	195 0
	Perth { Landward -	...	..	...	...	...	...
47	Port-of-Monteith - -	12 14 6	...	...	...	...	12 14
48	Rattray - - -	0 10 11	...	...	27 6 9	...	27 17
49	Redgorton - - -	10 0 0	...	...	...	...	10 0
50	Scone (Landward) -	5 17 3	...	...	...	...	5 17
51	Tullialian - - -	15 1 3	...	...	...	...	15 1
	Total -	2,628 17 5	...	...	209 17 4	412 0 0	3,250 14
	RENFREW.						
1	Abbey { Bur. (Johnstone)	...	...	...	...	...	...
	Abbey { Landward -	...	...	...	...	...	...
2	Cathcart { Bur. Crosshill	80 0 0	...	...	...	...	80 0
	Cathcart { Landward -	89 0 6	...	...	...	...	89 0
3	Eaglesham - - -	16 6 3	4 17 0	...	...	...	21 3
4	Eastwood - - -	369 0 4	...	...	...	129 3 0	498 3
5	Erskine - - -	...	...	...	...	...	...
6	Greenock - - -	...	...	...	2,497 17 9	...	2,497 17
7	Houston - - -	0 0 9	...	...	...	...	0 0
8	Inchinnan - - -	...	...	...	...	...	...
9	Innerkip and Gourock—						
	Burgh (Gourock) -	362 10 1	...	93 1 2	27 7 0	48 10 0	531 8
	Landward - -	18 7 10	..	...	...	...	18 7
10	Kilbarchan - - -	176 3 11	...	...	...	...	176 3
11	Kilmalcolm - - -	29 1 9	..	...	1 17 0	...	30 18
12	Lochwinnoch - -	...	...	...	...	...	...
13	Mearns - - -	19 13 4	...	...	...	...	19 13
14	Neilston - - -	53 15 5	...	...	...	...	53 15
15	Paisley† - - -	1,139 1 3	...	...	0 14 6	...	1,139 15
16	Port-Glasgow - -	317 17 0	...	4 10 0	62 6 4	...	384 13
17	Renfrew { Burgh - -	...	...	...	15 18 6	...	15 18
	Renfrew { Landward -	1 14 2	..	...	...	...	1 14
	Total -	2,672 12 7	4 17 0	97 11 2	2,606 1 1	177 13 0	5,558 14
	ROSS & CROMARTY.						
1	Alness - - - -	5 0 0	...	...	...	...	5 0
2	Applecross - - -	6 10 0	...	...	...	...	6 10
3	Avoch - - - -	27 19 11	...	...	...	...	27 19
4	Cromarty - - -	49 8 8	...	...	...	...	49 8
5	Edderton - - -	2 2 4	...	...	...	...	2 2
6	Fearn - - - -	4 18 8	...	...	...	...	4 18
7	Fodderty - - -	...	...	...	...	...	...
8	Glenshiel - - -	6 0 0	...	...	...	...	6 0
9	Kilmuir-Easter - -	5 0 0	...	...	...	...	5 0
10	Kiltearn - - -	...	...	...	...	...	...
11	Kincardine - - -	0 11 6	...	...	...	...	0 11
12	Kintail - - -	13 17 6	...	...	...	...	13 17
13	Lochalsh - - -	20 0 0	...	...	...	...	20 0
14	Lochbroom - - -	43 19 0	...	0 2 6	...	...	44 1
15	Lochcarron - -	6 0 0	...	...	...	...	6 0
16	Nigg - - - -	4 5 4	...	...	...	...	4 5
17	Rosemarkie—						
	Burgh (Fortrose) -	...	...	...	20 16 6	...	20 16
18	Rosskeen—						
	Burgh (Invergordon)	...	...	...	5 0 0	...	5 0
	Landward - -	5 0 0	...	...	...	...	5 0

* *Perth* (Burgh) includes parts of the Parishes of Tibbermuir, Scone, and Kinnoul.
† *Paisley* includes a part of the Parish of Abbey.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	108 0 0	...	46 0 0	...	154 0 0	46
...	...	...	...	1 1 0	...	1 1 0	
...	...	...	...	5 4 8	...	5 4 8	47
39 17 10	...	3 0 2	...	17 13 5	...	60 11 5	48
...	...	...	...	10 0 0	...	10 0 0	49
...	...	...	...	3 10 0	..	3 10 0	50
..	...	21 9 11	...	10 0 0	...	31 9 11	51
759 16 11	316 5 10	183 4 1	5 5 6	848 0 1	1,315 10 4	3,428 2 9	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	...	...	5 12 6	...	5 12 6	
...	...	...	...	177 15 3	...	177 15 3	2
...	...	15 4 6	22 15 0	112 19 6	...	150 19 0	
...	...	...	...	21 3 3	...	21 3 3	3
...	...	78 17 6	209 14 0	61 3 5	190 17 3	540 12 2	4
...	...	1 7 2	...	11 5 8	...	12 12 10	5
...	...	...	1,247 12 9	1,250 5 0	...	2,497 17 9	6
...	...	...	...	19 11 6	...	19 11 6	7
...	...	1 4 6	...	2 0 0	...	3 4 6	8
76 14 2	...	157 2 4	...	109 6 8	189 8 4	532 11 6	9
...	...	0 2 6	...	7 2 6	...	7 5 0	
..	80 7 3	...	...	28 10 8	...	108 17 11	10
23 16 4	7 6 0	4 18 0	3 19 3	17 5 4	...	57 4 11	11
...	...	...	...	5 0 0	...	5 0 0	12
...	...	...	...	19 13 4	...	19 13 4	13
...	...	...	...	46 9 9	...	46 9 9	14
...	...	34 6 7	455 1 2	211 19 11	142 2 5	843 10 1	15
...	100 18 9	84 5 7	25 10 6	90 11 2	...	301 6 0	16
...	...	2 2 4	...	13 16 2	...	15 18 6	17
...	...	...	...	5 0 0	...	5 0 0	
100 10 6	188 12 0	379 11 0	1,964 12 8	2,221 11 7	522 8 0	5,377 5 9	
...	...	...	...	5 0 0	...	5 0 0	1
...	..	...	...	6 10 0	...	6 10 0	2
...	...	10 7 9	...	15 15 3	...	26 3 0	3
...	...	2 15 3	...	19 3 9	...	21 19 0	4
...	...	...	...	2 0 0	...	2 0 0	5
...	...	...	...	5 10 0	...	5 10 0	6
...	...	...	...	5 5 0	...	5 5 0	7
...	...	...	...	6 0 0	...	6 0 0	8
...	...	...	...	5 0 0	...	5 0 0	9
...	...	...	5 5 0	...	...	5 5 0	10
...	...	0 3 0	...	0 8 6	...	0 11 6	11
...	...	...	...	13 17 6	...	13 17 6	12
...	...	...	...	20 0 0	...	20 0 0	13
...	35 17 9	0 2 6	...	16 7 0	32 9 0	84 16 3	14
...	...	...	...	6 0 0	...	6 0 0	15
...	...	...	...	4 7 6	...	4 7 6	16
...	13 6 6	...	...	7 10 0	...	20 16 6	17
...	...	...	...	5 0 0	...	5 0 0	18
...	..	...	...	5 0 0	...	5 0 0	

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
19	Stornoway {Burgh	52 12 8	...	...	...	...	52 12 8
	Stornoway {Landward	...	..	...	...	...	...
20	Tain {Burgh	...	...	...	3 0 0	...	3 0 0
	Tain {Landward	...	...	...	...	...	..
21	Tarbat	12 4 2	...	..	...	...	12 4 2
22	Urquhart	...	...	...	12 6 8	...	12 6 8
	Total	265 9 9	...	0 2 6	41 3 2	...	306 15 5
	ROXBURGH.						
1	Ancrum	9 0 10	1 3 0	...	...	...	10 3 10
2	Bowden	12 4 10	...	..	...	...	12 4 10
3	Castleton	27 14 8	...	...	11 15 0	...	39 9 8
4	Cavers	20 11 7	...	...	2 15 0	...	23 6 7
5	Eckford	2 0 0	...	...	...	...	2 0 0
6	Ednam	2 7 0	...	...	...	...	2 7 0
7	Hawick (Burgh)*	40 6 0	...	...	5 0 0	...	45 6 0
8	Jedburgh	24 19 10	...	...	...	...	24 19 10
9	Kelso {Burgh†	...	...	...	...	...	...
	Kelso {Landward	27 13 10	...	...	...	...	27 13 10
10	Lilliesleaf	...	...	...	...	...	...
11	Linton	1 0 0	...	...	...	...	1 0 0
12	Melrose (Landward)	12 12 0	...	...	...	...	12 12 0
13	Morebattle	15 4 4	...	...	...	...	15 4 4
14	St Boswells	60 3 5	...	...	0 15 2	...	60 18 7
15	Sprouston	13 2 6	...	...	...	...	13 2 6
16	Stitchel	2 0 0	...	...	...	...	2 0 0
17	Wilton (Landward)	17 2 6	...	...	...	...	17 2 6
18	Yetholm	15 16 4	...	...	12 5 0	...	28 1 4
	Total	303 19 8	1 3 0	...	32 10 2	...	337 12 10
	SELKIRK.						
1	Ettrick	1 0 0	...	...	...	...	1 0 0
2	Galashiels {Burgh‡	288 16 0	...	...	35 8 3	...	324 4 3
	Galashiels {Landward	38 7 0	...	...	...	...	38 7 0
3	Selkirk {Burgh	52 7 11	...	...	...	...	52 7 11
	Selkirk {Landward	...	...	...	...	...	...
4	Yarrow	...	...	...	...	...	...
	Total	380 10 11	...	...	35 8 3	...	415 19 2
	STIRLING.						
1	Airth	4 15 11	...	...	...	...	4 15 11
2	Alva	275 0 0	...	...	...	...	275 0 0
3	Balfron	2 15 1	...	...	...	...	2 15 1
4	Bothkennar (Landward)	...	...	...	...	...	...
5	Campsie	79 19 8	...	14 19 5	...	...	94 19 1
6	Denny	36 7 10	...	...	...	...	36 7 10
7	Drymen	...	...	...	1 18 7	...	1 18 7
8	Dunipace	...	...	...	7 10 0	...	7 10 0
9	Falkirk—						
	Burgh (Falkirk)	...	1 5 0	...	67 11 6	...	68 16 6
	Burgh (Grangemouth) §	110 7 1	...	...	...	...	110 7 1
	Landward	52 2 11	...	...	...	...	52 2 11
10	Fintry	2 0 0	...	...	...	...	2 0 0
11	Gargunnock	2 11 6	...	...	...	...	2 11 6
12	Kilsyth	108 15 6	...	...	...	...	108 15 6
13	Kippen	41 4 4	1 0 0	3 10 0	...	...	45 14 4

* *Hawick* (Burgh) includes a part of the Parish of Wilton. † *Kelso* (Burgh) includes a part of the Parish of Roxburgh.
‡ *Galashiels* (Burgh) includes a part of the Parish of Melrose.

EXPENDITURE.							
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
...	...	...	...	14 2 1	0 0 9	14 2 10	19
...	...	...	...	12 0 0	...	12 0 0	
...	...	...	...	3 0 0	...	3 0 0	20
...	...	...	...	2 0 0	...	2 0 0	
...	...	5 10 0	...	6 0 0	...	11 10 0	21
...	...	...	9 0 0	3 6 8	...	12 6 8	22
...	49 4 3	18 18 6	14 5 0	189 3 3	32 9 9	304 0 9	
...	...	2 11 4	...	7 12 6	...	10 3 10	1
...	4 2 7	...	...	8 2 3	...	12 4 10	2
0 12 0	...	25 19 0	...	10 0 0	...	36 11 0	3
...	17 15 11	0 4 0	...	22 5 4	...	40 5 3	4
...	...	...	...	2 0 0	...	2 0 0	5
...	...	1 6 0	...	1 1 0	...	2 7 0	6
...	...	...	0 15 11	19 15 3	...	20 11 2	7
...	...	...	...	17 2 0	...	17 2 0	8
...	...	...	...	15 11 0	...	15 11 0	9
...	10 10 0	...	...	9 5 4	...	19 15 4	
...	...	...	...	0 5 0	...	0 5 0	10
...	...	...	...	1 0 0	...	1 0 0	11
...	...	...	...	12 12 0	...	12 12 0	12
...	...	...	...	15 4 4	...	15 4 4	13
...	45 16 10	...	...	5 12 0	5 18 1	57 6 11	14
...	...	...	...	5 5 0	...	5 5 0	15
...	...	...	...	2 0 0	...	2 0 0	16
...	...	...	...	5 0 0	...	5 0 0	17
...	...	1 4 0	...	26 17 4	...	28 1 4	18
0 12 0	78 5 4	31 4 4	0 15 11	186 10 4	5 18 1	303 6 0	
...	...	...	...	1 0 0	...	1 0 0	1
...	268 7 10	...	407 5 3	11 9 9	78 19 5	766 2 3	2
...	...	2 15 3	34 5 9	1 1 0	...	38 2 0	
...	...	0 13 2	...	37 8 8	...	38 1 10	3
...	...	...	...	1 0 0	...	1 0 0	
...	...	...	...	2 0 0	...	2 0 0	4
...	268 7 10	3 8 5	441 11 0	53 19 5	78 19 5	846 6 1	
...	...	...	...	0 11 3	...	0 11 3	1
2 5 0	80 14 2	67 6 0	...	57 3 4	30 0 0	237 8 6	2
...	...	...	...	10 4 6	...	10 4 6	3
0 1 0	...	0 4 0	...	3 13 0	...	3 18 0	4
10 0 0	13 10 11	68 17 0	...	17 17 9	...	110 5 8	5
0 16 11	...	1 16 11	...	21 17 11	...	24 11 9	6
...	...	...	...	1 2 9	...	1 2 9	7
...	...	...	...	7 10 0	...	7 10 0	8
...	...	...	...	68 16 6	...	68 16 6	
...	...	1 4 0	41 9 1	27 7 5	...	70 0 6	9
...	...	3 11 4	...	16 10 5	32 1 2	52 2 11	
...	...	...	...	2 0 0	...	2 0 0	10
...	...	1 11 6	...	1 0 0	...	2 11 6	11
...	...	81 7 0	11 9 10	92 4 5	...	185 1 3	12
...	...	10 2 10	...	17 5 2	...	27 8 0	13

No.	County and Parish.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total Receipts.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
14	Larbert	47 7 2	...	...	10 0 0	512 13 10	570 1 0
15	Lecropt (Landward)	5 0 0	...	...	...	...	5 0 0
16	Muiravonside	...	...	...	...	...	...
17	Polmont	29 16 3	...	...	...	...	29 16 3
18	St Ninians (Landward)	168 13 5	...	...	9 4 0	...	177 17 [illegible]
19	Slamannan	70 2 5	...	...	...	...	70 2 [illegible]
20	Stirling*	214 5 2	...	...	...	...	214 5 [illegible]
21	Strathblane	...	...	...	...	...	...
	Total	1,251 4 3	2 5 0	18 9 5	96 4 1	512 13 10	1,880 16 [illegible]
	SUTHERLAND.						
1	Assynt	5 0 0	...	...	...	...	5 0 0
2	Clyne	3 0 0	...	...	...	...	3 0 0
3	Creich	2 10 0	...	...	...	...	2 10 0
4	Dornoch	42 1 0	...	...	...	...	42 1 [illegible]
5	Duirness	5 0 0	...	...	...	...	5 0 0
6	Eddrachillis	5 0 0	...	...	...	...	5 0 0
7	Kildonan	21 7 3	...	...	5 0 0	...	26 7 [illegible]
	Total	83 18 3	...	...	5 0 0	...	88 18 [illegible]
	WIGTOWN.						
1	Glasserton	2 0 0	...	...	...	...	2 0 0
2	Inch	53 1 4	...	...	...	75 0 0	128 1 4
3	Kirkcolm	...	...	...	...	...	...
4	Kirkinner	4 10 0	...	...	...	...	4 10 0
5	Kirkmaiden	...	...	...	5 0 0	...	5 0 0
6	Leswalt	6 0 0	...	...	...	...	6 0 0
7	Luce, New	10 12 2	...	...	2 19 6	...	13 11 8
8	Luce, Old	42 0 0	...	...	...	...	42 0 0
9	Mochrum	53 5 0	...	...	...	356 18 8	410 3 8
10	Penninghame—Burgh (Newton-Stewart)	...	...	...	...	...	...
11	Portpatrick	...	...	...	6 12 0	...	6 12 0
12	Stoneykirk	10 0 0	...	...	...	...	10 0 0
13	Stranraer	56 19 8	...	...	...	...	56 19 8
14	Whithorn	...	...	...	...	...	...
15	Wigtown { Burgh	...	...	...	...	...	...
	Wigtown { Landward	...	...	...	2 0 0	...	2 0 0
	Total	238 8 2	...	...	16 11 6	431 18 8	686 18 4

* *Stirling* includes a part of the Parish of St Ninians.

EXPENDITURE.							No.
Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	Total Expenditure.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
548 17 10	...	...	...	13 1 3	8 1 11	570 1 0	14
...	...	...	...	5 0 0	...	5 0 0	15
...	...	...	...	3 0 0	...	3 0 0	16
...	...	...	...	24 7 5	...	24 7 5	17
...	18 12 8	...	...	64 6 5	91 1 2	174 0 3	18
56 16 0	...	...	...	15 16 0	...	72 12 0	19
14 17 11	...	...	72 10 7	27 3 6	185 4 1	299 16 1	20
...	...	...	...	5 0 0	...	5 0 0	21
633 14 8	112 17 9	236 0 7	125 9 6	502 19 0	346 8 4	1,957 9 10	
...	...	...	...	5 0 0	...	5 0 0	1
...	...	...	...	3 0 0	...	3 0 0	2
...	...	...	...	2 10 0	...	2 10 0	3
...	31 7 8	...	...	5 0 0	...	36 7 8	4
...	...	...	...	5 0 0	...	5 0 0	5
...	...	...	...	5 0 0	...	5 0 0	6
...	...	26 7 3	...	...	...	26 7 3	7
...	31 7 8	26 7 3	...	25 10 0	...	83 4 11	
...	...	...	...	2 0 0	...	2 0 0	1
...	...	...	125 0 0	...	...	125 0 0	2
...	...	...	...	5 0 0	...	5 0 0	3
...	...	2 0 0	...	2 10 0	...	4 10 0	4
...	...	...	...	5 0 0	...	5 0 0	5
...	...	...	...	6 0 0	...	6 0 0	6
...	...	...	...	7 12 5	...	7 12 5	7
...	...	...	...	15 15 4	...	15 15 4	8
...	356 18 8	...	...	3 0 0	...	359 18 8	9
...	...	...	...	5 0 0	...	5 0 0	10
0 4 0	...	3 15 0	...	2 13 0	...	6 12 0	11
...	...	...	...	10 0 0	...	10 0 0	12
...	...	...	16 0 0	14 1 4	...	30 1 4	13
6 12 9	12 0 0	...	...	5 0 0	...	23 12 9	14
0 9 0	68 12 8	...	...	4 0 0	...	73 1 8	15
...	...	...	...	2 0 0	...	2 0 0	
7 5 9	437 11 4	5 15 0	141 0 0	89 12 1	...	681 4 2	

SUMMARY OF ABSTRACT

UNDER THE

during Year

No.	COUNTIES.	Number of Parishes.	RECEIPT. Amount received from Assessment.	Penalties.	Authors of Nuisances, &c.	Other Sources.	Loans during the Year on Security of Rates or Property.	Total. Receipts.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen - -	49	3,020 15 8	...	0 6 0	571 0 5	2,243 15 11	5,835 18 [illegible]
2	Argyll - - -	27	1,354 2 3	...	...	77 6 3	5,305 14 10	6,737 3 [illegible]
3	Ayr - - -	42	3,071 10 7	...	23 7 6	223 13 6	14,104 10 8	17,423 2 [illegible]
4	Banff - - -	14	416 9 2	...	...	12 16 9	...	429 5 11
5	Berwick - -	18	286 7 9	...	...	83 11 8	170 0 0	539 19 [illegible]
6	Bute - - -	4	259 6 7	...	...	106 2 6	...	365 9 [illegible]
7	Caithness - -	8	55 19 1	...	...	49 2 6	3,652 15 5	3,757 17 [illegible]
8	Clackmannan -	5	501 15 5	0 8 2	...	5 0 0	200 0 0	707 3 [illegible]
9	Dumbarton - -	10	3,389 8 10	18 15 4	...	342 1 9	14,738 17 6	18,489 3 [illegible]
10	Dumfries - -	25	406 9 6	...	...	33 8 3	31 9 4	471 7 [illegible]
11	Edinburgh - -	27	4,888 8 11	...	...	78 2 7	...	4,966 11 [illegible]
12	Elgin - - -	13	459 0 2	...	...	261 0 0	13,123 2 3	13,843 2 [illegible]
13	Fife - - -	54	2,479 6 11	...	0 19 3	817 19 10	948 0 1	4,246 6 [illegible]
14	Forfar - - -	27	5,725 4 10	...	...	481 6 8	2,804 7 0	9,010 18 [illegible]
15	Haddington - -	15	1,508 17 2	3 0 0	...	75 0 0	...	1,586 17 [illegible]
16	Inverness - -	21	531 1 7	...	...	10 3 6	12 0 0	553 5 [illegible]
17	Kincardine - -	14	209 13 2	...	...	27 4 4	...	236 17 [illegible]
18	Kinross - -	4	34 15 11	...	...	1 0 0	...	35 15 11
19	Kirkcudbright -	16	140 9 4	...	...	31 0 6	...	171 9 10
20	Lanark - -	32	32,347 11 7	68 5 10	4 3 0	4,865 19 7	3,706 16 5	40,992 16 [illegible]
21	Linlithgow - -	12	511 0 8	...	...	2 17 0	...	513 17 [illegible]
22	Nairn - - -	3	35 1 2	...	...	0 6 10	...	35 8 [illegible]
23	Orkney and Shetland	10	262 11 0	...	...	...	...	262 11 [illegible]
24	Peebles - -	5	16 5 0	...	...	...	...	16 5 [illegible]
25	Perth - - -	51	2,628 17 5	...	...	209 17 4	412 0 0	3,250 14 [illegible]
26	Renfrew - -	17	2,672 12 7	4 17 0	97 11 2	2,606 1 1	177 13 0	5,558 14 10
27	Ross - - -	22	265 9 9	...	0 2 6	41 3 2	...	306 15 [illegible]
28	Roxburgh - -	18	303 19 8	1 3 0	...	32 10 2	...	337 12 10
29	Selkirk - -	4	380 10 11	...	...	35 8 3	...	415 19 [illegible]
30	Stirling - -	21	1,251 4 3	2 5 0	18 9 5	96 4 1	512 13 10	1,880 16 [illegible]
31	Sutherland - -	7	83 18 3	...	...	5 0 0	...	88 18 [illegible]
32	Wigtown - -	15	238 8 2	...	...	16 11 6	431 18 8	686 18 [illegible]
	Total -	610	69,736 13 3	98 14 4	144 18 10	11,199 0 0	62,575 14 11	143,755 1 [illegible]

OF RECEIPT AND EXPENDITURE
PUBLIC HEALTH ACT,
ended 14th May 1876.

EXPENDITURE.							No.
Drainage.	Water Supp'y.	Removal of Nuisances.	Hospitals.	Other Purposes, including Salaries, &c.	Loans Repaid, with Interest, during the Year.	TOTAL EXPENDITURE.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£. s. d.	£ s. d.	£ s. d.	
292 7 1	1,072 6 0	21 6 7	4,914 3 11	1,441 14 8	2,732 15 11	10,474 14 2	1
2,568 17 11	231 5 6	204 0 8	119 15 3	657 6 9	2,395 5 2	6,176 11 3	2
274 14 3	14,082 1 8	303 3 10	892 17 4	904 12 5	330 16 7	16,788 6 1	3
29 12 4	16 17 3	56 3 9	10 8 1	167 2 3	345 12 10	625 16 6	4
9 5 11	303 16 6	151 16 3	...	89 6 7	85 7 1	639 12 4	5
16 12 1	...	252 0 11	342 19 9	118 6 10	...	729 19 7	6
...	3,652 15 5	...	...	95 12 7	...	3,748 8 0	7
601 9 5	...	56 16 6	5 8 0	82 19 2	35 3 5	781 16 6	8
91 12 1	14,691 1 9	150 13 7	1,359 10 2	929 13 1	1,989 2 5	19,211 13 1	9
100 7 6	...	16 11 5	1 1 0	245 3 11	160 14 0	523 17 10	10
97 13 3	196 6 7	592 2 8	466 14 0	2,117 3 7	545 4 10	4,015 4 11	11
422 8 10	13,127 14 7	27 19 2	27 0 4	189 8 2	35 11 10	13,830 2 11	12
449 7 3	1,505 8 9	382 15 1	25 6 0	961 11 3	908 15 6	4,233 3 10	13
650 9 4	2,404 11 4	30 5 1	161 13 11	4,514 1 0	1,314 16 0	9,075 16 8	14
140 3 8	2,010 5 11	22 7 7	65 15 0	265 16 1	975 0 2	3,479 8 5	15
2,991 6 5	8 8 6	48 6 0	...	254 14 1	260 2 7	3,562 17 7	16
1 5 1	8 14 7	38 16 10	...	105 9 10	19 10 4	173 16 8	17
...	...	...	...	8 8 0	...	8 8 0	18
8 19 2	30 13 11	23 18 9	...	119 3 7	...	182 15 5	19
478 17 3	3,982 17 1	4,155 18 6	20,956 10 7	9,990 2 9	525 15 11	40,090 2 1	20
15 4 2	5 11 2	153 9 1	2 0 0	281 15 11	...	458 0 4	21
...	...	...	...	26 16 0	...	26 16 0	22
...	91 14 6	8 10 6	30 6 2	104 12 0	17 15 3	252 18 5	23
...	...	...	...	46 4 5	...	46 4 5	24
759 16 11	316 5 10	183 4 1	5 5 6	848 0 1	1,315 10 4	3,428 2 9	25
100 10 6	188 12 0	379 11 0	1,964 12 8	2,221 11 7	522 8 0	5,377 5 9	26
...	49 4 3	18 18 6	14 5 0	189 3 3	32 9 9	304 0 9	27
0 12 0	78 5 4	31 4 4	0 15 11	186 10 4	5 18 1	303 6 0	28
...	268 7 10	3 8 5	441 11 0	53 19 5	78 19 5	846 6 1	29
633 14 8	112 17 9	236 0 7	125 9 6	502 19 0	346 8 4	1,957 9 10	30
...	31 7 8	26 7 3	...	25 10 0	...	83 4 11	31
7 5 9	437 11 4	5 15 0	141 0 0	89 12 1	...	681 4 2	32
10,742 12 10	58,905 3 0	7,581 11 11	32,074 9 1	27,834 10 8	14,979 3 9	152,917 11 3	

APPENDIX (B.)—No. 18.

ABSTRACT of RETURNS from all Parishes of the Number of Persons Vaccinated by the Vaccinators appointed in terms of the Act 26 and 27 Vict. c. 108, for the Half-year ended 31st December 1875.

No.	COUNTIES.	Population in 1871.	Number of Persons Vaccinated by the Vaccinator officially during the Half-year.		Number of Cases in which Vaccination has been postponed during the Half-year.	Number of Cases which have been certified to be Insusceptible during the Half-year.		Number of Persons Vaccinated by the Vaccinator officially during the Half-year who were not in receipt of Parochial Relief.	Proportion of Persons Successfully Vaccinated to Population.
			Successfully.	Unsuccessfully.		On the ground of Constitutional Insusceptibility.	On the ground of previous Successful Vaccination.		
									Per cent.
1	Aberdeen - -	245,523	243	...	8	...	...	2	0·09
2	Argyll - -	75,595	78	...	...	...	...	41	0·10
3	Ayr - - -	200,908	33	...	1	2	...	14	0·01
4	Banff - - -	60,691	6	...	1	...	...	...	0·00
5	Berwick - -	36,382	1	...	...	...	...	...	0·00
6	Bute - - -	16,966	...	...	...	...	...	...	...
7	Caithness - -	41,011	7	...	...	...	...	3	0·00
8	Clackmannan -	26,788	3	...	...	...	...	...	0·00
9	Dumbarton - -	61,116	10	...	3	...	...	3	0·01
10	Dumfries - -	74,842	19	...	10	...	20	33	0·02
11	Edinburgh - -	328,472	32	...	2	1	7	2	0·00
12	Elgin - - -	43,516	7	...	2	...	...	...	0·01
13	Fife - - -	160,924	14	...	2	...	...	4	0·00
14	Forfar - -	237,145	377	...	2	...	9	359	0·11
15	Haddington -	37,755	7	...	2	...	1	3	0·01
16	Inverness - -	88,324	220	1	22	2	3	202	0·24
17	Kincardine - -	35,097	...	...	...	...	...	...	...
18	Kinross - -	6,457	...	...	...	...	...	...	...
19	Kirkcudbright -	41,859	16	...	2	...	...	...	0·03
20	Lanark - -	787,005	121	5	18	2	41	63	0·01
21	Linlithgow - -	41,394	5	...	1	...	...	3	0·01
22	Nairn - - -	8,372	14	...	...	...	1	...	0·16
23	Orkney & Shetland	62,882	15	...	...	1	13	26	0·02
24	Peebles - -	12,254	1	...	...	...	...	...	0·00
25	Perth - - -	127,827	8	...	1	...	...	1	0·00
26	Renfrew - -	195,305	65	...	13	1	38	35	0·03
27	Ross - - -	82,093	43	1	11	1	...	40	0·05
28	Roxburgh - -	54,151	3	...	...	...	...	...	0·00
29	Selkirk - -	13,356	2	...	...	...	...	...	0·01
30	Stirling - -	93,880	15	...	2	...	18	4	0·01
31	Sutherland - -	23,298	14	...	7	...	...	14	0·06
32	Wigtown - -	38,830	39	...	4	...	...	29	0·10
	Total -	3,360,018	1,418	7	114	10	151	881	0·04

APPENDIX (B.)—No. 18.

ABSTRACT of RETURNS from all Parishes of the Number of Persons Vaccinated by the Vaccinators appointed in terms of the Act 26 and 27 Vict. c. 108, for the Half-year ended 30th June 1876.

No.	COUNTIES.	Population in 1871.	Number of Persons Vaccinated by the Vaccinator officially during the Half-year.		Number of Cases in which Vaccination has been postponed during the Half-year.	Number of Cases which have been certified to be Insusceptible during the Half-year.		Number of Persons Vaccinated by the Vaccinator officially during the Half-year who were not in receipt of Parochial Relief.	Proportion of Persons Successfully Vaccinated to Population.
			Successfully.	Unsuccessfully.		On the ground of Constitutional Insusceptibility.	On the ground of previous Successful Vaccination.		
									Per cent.
1	Aberdeen - -	245,523	257	...	6	1	...	6	0·10
2	Argyll - -	75,595	59	...	...	...	...	9	0·07
3	Ayr - - -	200,908	22	1	1	...	1	1	0·01
4	Banff - - -	60,691	2	...	...	...	...	...	0·00
5	Berwick - -	36,382	2	...	...	...	...	...	0·00
6	Bute - - -	16,966	...	...	...	...	...	...	...
7	Caithness - -	41,011	26	...	7	...	23	16	0·06
8	Clackmannan -	26,788	1	...	...	...	...	...	0·00
9	Dumbarton - -	61,116	5	...	...	...	...	...	0·00
10	Dumfries - -	74,842	6	...	13	...	3	...	0·00
11	Edinburgh - -	328,472	35	1	1	...	3	3	0·00
12	Elgin - - -	43,516	...	...	...	...	...	...	...
13	Fife - - -	160,924	9	...	1	...	1	...	0·00
14	Forfar - - -	237,145	300	...	2	...	...	292	0·12
15	Haddington -	37,755	10	...	8	...	5	5	0·03
16	Inverness - -	88,324	206	1	43	2	8	203	0·23
17	Kincardine - -	35,097	1	...	...	...	...	...	0·00
18	Kinross - - -	6,457	...	...	...	...	...	...	...
19	Kirkcudbright -	41,859	16	...	3	...	...	12	0·03
20	Lanark - -	787,005	110	...	30	1	76	58	0·01
21	Linlithgow - -	41,394	20	...	5	...	...	15	0·04
22	Nairn - - -	8,372	11	...	1	...	...	11	0·13
23	Orkney & Shetland	62,882	54	7	6	...	21	27	0·08
24	Peebles - -	12,254	...	...	...	...	...	...	...
25	Perth - - -	127,827	11	...	1	...	...	...	0·00
26	Renfrew - -	195,305	33	...	4	...	33	4	0·01
27	Ross - - -	82,093	55	...	4	1	...	51	0·06
28	Roxburgh - -	54,151	2	...	...	...	...	...	0·00
29	Selkirk - -	13,356	3	3	...	...	...	...	0·02
30	Stirling - -	93,880	6	...	4	1	6	...	0·00
31	Sutherland - -	23,298	5	...	7	...	...	5	0·02
32	Wigtown - -	38,830	94	...	10	...	...	75	0·24
	Total	3,360,018	1,361	13	157	6	180	793	0·04

APPENDIX (B.)—No. 19.

ABSTRACT of RETURNS from all Parishes of the Number of Defaulters under the 18th Section of the Vaccination (Scotland) Act, 26 and 27 Vict. c. 108, for the Year ended 30th June 1876.

No.	COUNTIES.	Population in 1871.	No. of Defaulters under the 18th Section of the Act Reported by Registrars.	No. of Persons Vaccinated in terms of the 18th Section.	No. of Prosecutions for Penalties under the 25th Section of the Act.	No. of such Prosecutions in which Penalties have been adjudged.
1	Aberdeen - - -	245,523	73	27	...	...
2	Argyll - - - -	75,595	121	81	...	...
3	Ayr - - - -	200,908	207	117	...	...
4	Banff - - - -	60,691	6	1	...	...
5	Berwick - - - -	36,382	8	3	1	1
6	Bute - - - -	16,966	5	4	...	...
7	Caithness - - -	41,011	94	35	...	...
8	Clackmannan - - -	26,788	8	2	...	...
9	Dumbarton - - -	61,116	69	47	...	...
10	Dumfries - - -	74,842	185	90	...	...
11	Edinburgh - - -	328,472	409	134	3	3
12	Elgin - - - -	43,516	3	...	...	...
13	Fife - - - -	160,924	14	13	1	1
14	Forfar - - - -	237,145	227	107	...	...
15	Haddington - - -	37,755	94	61	...	...
16	Inverness - - -	88,324	537	168	1	...
17	Kincardine - - -	35,097	2	..	...	...
18	Kinross - - -	6,457	...	...	...	...
19	Kirkcudbright - -	41,859	64	55	...	...
20	Lanark - - - -	787,005	1,346	318	...	1
21	Linlithgow - - -	41,394	64	34	...	...
22	Nairn - - - -	8,372	8	...	...	...
23	Orkney & Shetland - -	62,882	262	92	...	...
24	Peebles - - - -	12,254	1	...	...	...
25	Perth - - - -	127,827	41	17	...	...
26	Renfrew - - -	195,305	449	152	...	...
27	Ross - - - -	82,093	222	102	1	1
28	Roxburgh - - -	54,151	26	12	...	...
29	Selkirk - - - -	13,356	4	2	...	...
30	Stirling - - - -	93,880	71	36	...	...
31	Sutherland - - -	23,298	74	36	...	...
32	Wigtown - - -	38,830	9	8	...	...
	Total -	3,360,018	4,703	1,754	7	7

APPENDIX (B.)—No. 20.

PARISHES in which Modifications of the Vaccination (Scotland) Act, 26 and 27 Vict. cap. 108, have been framed by the Board of Supervision, and approved by the Lord Advocate, in terms of the 12th section of that Statute, the nature of these Modifications, and the dates at which they came into operation, respectively, from the date of the Act down to 2d August 1876.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
1	Applecross	Ross	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them.	24th August 1866.
2	Ardnamurchan	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	7th July 1865.
3	Barra	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	6th June 1872.
4	Barvas	Ross	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do.	Do.	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th November 1864.
5	Birsay and Harray	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
6	Bracadale	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	12th June 1873.
7	Bressay, Burra, and Quarff	Shetland	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th March 1864.
	Do. do.	Do.	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	1st April 1865.
8	Colonsay and Oronsay	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the word 'three' occurs, the word 'six' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	18th August 1864.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
9	Cross and Burness - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	16th May 1865.
10	Delting - - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
11	Duirness - - - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'fourteen days' substituted for them.	7th March 1866.
12	Dunrossness - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	31st May 1864.
13	Eday - - - - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	23d September 1864.
14	Edrachillis - - - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'fourteen days' substituted for them.	7th March 1866.
15	Farr - - - - - - -	Sutherland -	In clause 8, where the word 'six' occurs, the word 'nine' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	9th July 1864.
16	Gairloch - - - - - -	Ross - -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	10th May 1864.
17	Gigha - - - - - -	Argyll - -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the word 'three' occurs, the word 'six' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	1st March 1865.
18	Glenelg - - - - - -	Inverness -	In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	10th March 1864.
	Do. - - - - - - -	Do. - -	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	10th March 1868.

19	Harris	Inverness	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	19th December 1865.
20	Holm	Orkney	In clause 9, where the word 'two' occurs, the word 'four' substituted for it.	7th September 1866.
21	Hoy and Graemsay	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	5th November 1864.
22	Jura	Argyll	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	21st February 1866.
23	Kilmorie	Bute	In clause 8, where the word 'six' occurs, the word 'nine' substituted for it; and where the word 'three' occurs, the word 'six' substituted for it.	21st February 1866.
24	Lochbroom	Ross	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'one month' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
25	Lochs	Ross	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do.	Do.	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	12th November 1864.
26	Nesting	Shetland	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	15th April 1864.
27	Northmavine	Shetland	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
28	Orphir	Orkney	In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	12th April 1865.
29	Ronaldshay (South)	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	27th March 1865.
30	Rousay and Egilshay	Orkney	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	16th May 1865.

No.	Parish.	County.	Nature of Modification.	Date when Modification came into operation.
31	St. Andrews and Deerness—Deerness District - -	Orkney -	In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	13th April 1876.
32	Sandsting - - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
33	Sandwick - - - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	12th March 1864.
34	Shapinshay - - - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	29th November 1864.
35	Small Isles - - - - - -	Inverness -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it; and where the words 'three days' occur, the words 'six months' substituted for them. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	10th March 1864.
36	Stornoway - - - - - -	Ross - -	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	18th April 1864.
37	Tingwall - - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	9th July 1864.
38	Uig - - - - - - -	Ross - -	In clause 9, wherever the word 'two' occurs, the word 'three' substituted for it.	12th March 1864.
	Do. - - - - - - -	Do. - -	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	24th December 1864.
	Do. - - - - - - -	Do. - -	In clause 8, where the word 'six' occurs, the word 'twelve' to be substituted for it.	23d April 1873.
39	North Uist - - - - - -	Inverness -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it.	8th June 1866.
40	Uist (South) - - - - -	Inverness -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	20th February 1865.
41	Unst - - - - - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	20th July 1864.

42	Urquhart - - - - -	Inverness -	In clause 9, wherever the word 'two' occurs, the word 'four' substituted for it.	4th June 1866.
43	Walls and Flotta - - -	Orkney -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'six' substituted for it.	8th July 1864.
44	Walls and Sandness - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	12th March 1864.
45	Yell (Mid and South) - - -	Shetland -	In clause 8, where the word 'six' occurs, the word 'twelve' substituted for it. In clause 9, wherever the word 'two' occurs, the word 'twelve' substituted for it.	18th August 1864.

APPENDIX (B.)—No. 21.

LIST of PARISHES arranged according to Counties, showing the Mode of Assessment, the Number of Managers or Elected Members, and the Day of Election—as at 2d August 1876.

☞ The Mode of Assessment is indicated by the following abbreviations:—

1—*First Mode, specified in* 8 *and* 9 *Vict. c.* 83, § 34.

1 C—*First Mode, with a Classification of Rates upon Tenants and Occupants.*

E U—*Established Usage.*

In Parishes unassessed the column is blank.

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	ABERDEEN.			
1	Aberdeen -	1 C	15	1st Tu Feb
2	Aberdour -	1	4	3d Sat April
3	Aboyne - -	1	3	2d Mon Sept
4	Alford - -	1	2	3d Sat Mar
5	Auchindoir -	1 C	2	2d Tu Mar
6	Auchterless -	1	3	3d Sat Feb
7	Belhelvie -	1	3	Last Sat Nov
8	Birse - -	1	3	1st Mon Mar
9	Bourtie - -	...	...	
10	Cairnie - -	1	3	2d Sat May
11	Chapel of Garioch	1	3	2d Sat after 1st Tu Aug
12	Clatt - -	1	2	4th Sat Mar
13	Cluny - -	1	2	2d Th June
14	Coull - -	1	2	2d Sat May
15	Crathie, etc. -	1	3	1st Mon Aug
16	Crimond -	1	2	3d Mon Dec
17	Cruden - -	1	3	Last Sat Nov
18	Culsamond -	1	2	3d Sat Dec
19	Daviot - -	...	...	
20	Deer, New -	1 C	5	1st Tu Nov
21	Deer, Old -	1	6	3d Sat April
22	Drumblade -	1	2	2d Tu Jan
23	Drumoak -	1	2	1st Sat Oct
24	Dyce - -	1	2	4th Mon May
25	Echt - -	1	2	4th Th Dec
26	Ellon - -	1 C	4	1st Mon Dec
27	Fintray - -	1	2	1st Sat April
28	Forgue - -	1	4	3d Tu July
29	Foveran - -	1	3	2d Mon Mar
30	Fraserburgh -	1	6	2d Fri Mar
31	Fyvie - -	1	6	Last Sat Mar
32	Gartly - -	1	2	4th Mon Jan
33	Glass - -	1	2	2d Fri May
34	Glenbucket -	1	2	1st Th Nov
35	Glenmuick -	1	3	2d Tu Mar
36	Huntly - -	1 C	5	2d Wed April
37	Insch - -	1	3	2d Mon April
38	Inverurie -	1 C	3	3d Fri April
39	Keig - -	1	2	Last Sat July
40	Keithhall, etc.	1	2	4th Wed Oct
41	Kemnay - -	1	2	2d Sat Feb
42	Kildrummy -	...	...	
43	Kincardine O'Neil	1	3	1st Sat Mar
44	King-Edward -	1	4	4th Mon Jan
45	Kinnellar -	1	2	1st Sat July
46	Kinnethmont -	1	2	2d Tu Feb
47	Kintore - -	1 C	3	1st Th Nov
48	Leochel-Cushnie	...	...	
49	Leslie - -	1	2	2d Mon Aug
50	Logie-Buchan	1	2	Last Tu Dec
51	Logie-Coldstone	1	2	2d Tu Feb
52	Longside -	1	4	1st Sat Dec
53	Lonmay - -	1	3	3d Sat April
54	Lumphanan -	1	2	Last Mon Apr
55	Machar, New -	1	2	2d Wed Mar
56	Machar, Old -	1 C	20	1st Tu May
57	Meldrum -	1	3	4th Th June
58	Methlic - -	1	3	Last Sat Aug
59	Midmar - -	1	2	Last Th Aug
60	Monquhitter -	1	3	1st Sat Oct
61	Monymusk -	1	2	3d Wed Mar
62	Newhills -	1 C	5	4th Mon Dec
63	Oyne - -	1	2	4th Mon Oct
64	Peterculter -	1	3	2d Sat Dec
65	Peterhead -	1 C	10	Last Mon July
66	Pitsligo - -	1 C	3	1st Mon June
67	Premnay -	1	2	3d Sat May
68	Rathen - -	1 C	3	3d Sat June
69	Rayne - -	...	...	
70	Rhynie - -	1 C	2	1st Sat May
71	Skene - -	1	3	1st Sat July
72	Slains - -	1 C	2	Last Sat March
73	Strathdon -	1	3	3d Tu Nov
74	Strichen - -	1	3	3d Mon July
75	Tarland & Migvie	1	2	1st Fri May
76	Tarves - -	1	3	4th Mon Nov
77	Tough - -	1	2	4th Wed Jan
78	Towie - -	1	2	Last Sat April
79	Tullynessle -	1	2	1st Th May
80	Turriff - -	1	4	3d Mon Dec
81	Tyrie - -	1 C	4	3d Sat Feb
82	Udny - -	1	3	4th Sat Dec
	ARGYLL.			
1	Ardchattan, etc.	1	3	3d Tu July
2	Ardnamurchan	1	14	Wed, Th, Fri, & Sat preceding 9th June
3	Campbeltown -	1 C	9	4th Tu April
4	Coll - -	1	3	2d Tu April

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
5	Colonsay & Oronsay	...	...	
6	Craignish -	1	2	4th Sat Jan
7	Dunoon & Kilmun	1 C	5	3d Mon July
8	Gigha - -	1	2	2d Wed Dec
9	Glassary -	1	6	2d Mon June
10	Glenorchy and Inishail -	1	3	2d Tu Dec
			2	2d Fri Feb
11	Inveraray -	1	3	4th Tu Mar
12	Inverchaolain -	...	...	
13	Jura - -	...	...	
14	Kilarrow -	1	6	1st Mon April
15	Kilbrandon -	1	4	Last Tu April
16	Kilcalmonell, etc.	1	4	3d Tu Feb
17	Kilchoman -	1	4	1st Wed April
18	Kilchrennan, etc.	1	2	3d Tu July
19	Kildalton -	1	4	1st Fri April
20	Kilfinan - -	1	3	2d Tu Nov
21	Kilfinichen -	1	4	Last Sat July
22	Killean, etc. -	1	3	1st Tu Mar
23	Kilmartin -	1	2	2d Wed Mar
24	Kilmodan -	...	...	
25	Kilmore, etc. -	1 C	4	3d Fri Mar
26	Kilninian, etc.	1	5	4th Mon May
27	Kilninver, etc.	1	2	3d Th Feb
28	Knapdale, North	1	3	1st Wed Nov
29	Knapdale, South	1	3	3d Fri Oct
30	Lismore & Appin	1	5	1st Mon April
31	Lochgoilhead -	1	2	1st Th Nov
32	Morven - -	1	2	1st Tu Feb
33	Saddell, etc. -	1	4	1st Tu Feb
34	Southend -	1	3	2d Sat Dec
35	Strachur -	1	2	2d Wed Dec
36	Stralachlan -	...	...	
37	Torosay - -	1	3	Last Fri Jan
38	Tyree - -	1	5	2d Th Nov
	AYR.			
1	Ardrossan -	1 C	7	3d Fri July
2	Auchinleck -	1 C	7	1st Sat Dec
3	Ayr - -	1 C	12	Last Mon July
4	Ballantrae -	1	3	2d Th June
5	Barr - -	1	2	3d Wed Feb
6	Beith - -	1 C	7	2d Fri Jan
7	Colmonell -	1	4	3d Th Mar
8	Coylton - -	1	2	2d Mon July
9	Craigie - -	...	...	
10	Cumnock, New	1 C	3	3d Sat June
11	Cumnock, Old	1 C	4	4th Tu Nov
12	Dailly - -	1	3	1st Fri April
13	Dalmellington	1	5	2d Th April
14	Dalry - -	1 C	6	1st Th June
15	Dalrymple -	1	2	1st Sat May
16	Dreghorn -	1	2	3rd Tu Sept
17	Dundonald -	1	7	4th Tu Aug
18	Dunlop - -	1 C	2	2d Th May
19	Fenwick - -	1	3	4th Wed May
20	Galston - -	1	6	1st Th Dec
21	Girvan - -	1 C	8	1st Wed Feb
22	Irvine - -	1 C	6	4th Th July
23	Kilbirnie -	1 C	6	1st Tu Sept
24	Kilbride, West	1 C	3	1st Sat Nov
25	Kilmarnock -	1 C	18	Last Th July
26	Kilmaurs -	1	5	3d Sat Oct
27	Kilwinning -	1 C	8	4th Fri Jan
28	Kirkmichael -	...	...	
29	Kirkoswald -	1	3	2d Wed Oct
30	Largs - -	1 C	5	2d Mon Feb
31	Loudoun - -	1	5	3d Th July
32	Mauchline -	...	...	
33	Maybole - -	1 C	8	3d Mon Aug
34	Monkton - -	1	3	1st Mon May
35	Muirkirk - -	1 C	6	1st Tu April
36	Newton-upon-Ayr	1	5	2d Th Oct
37	Ochiltree -	1 C	3	3d Mon April
38	Riccarton -	1	4	3d Sat Mar
39	St Quivox -	1	7	Last Tu Mar
40	Sorn - -	1 C	5	Last Sat Sept
41	Stair - -	1	2	3d Sat June
42	Stevenston -	1 C	5	Last Sat May
43	Stewarton -	1 C	6	3d Sat June
44	Straiton - -	1	2	4th Th May
45	Symington -	1	2	1st Sat Sept
46	Tarbolton -	1	4	Last Th April
	BANFF.			
1	Aberlour -	1	3	1st Tues Mar
2	Alvah - -	1	2	1st Mon Nov
3	Banff - -	1	5	3d Tu May
4	Boharm - -	1	2	Last Mon April
5	Botriphnie -	1	2	1st Wed Nov
6	Boyndie - -	1	3	3d Sat April
7	Cabrach - -	1	2	1st Sat Nov
8	Cullen - -	1 C	3	2d Tu Oct
9	Deskford -	1	3	2d Wed April
10	Fordyce & Portsoy	1	5	2d Fri Nov
11	Forglen - -	1	2	1st Sat July
12	Gamrie and Macduff -	1	3	1st Fri July
			3	2d Fri Aug
13	Grange - -	1	3	4th Mon July
14	Inveravon -	1	3	4th Wed April
15	Inverkeithny -	1	2	1st Sat July
16	Keith - -	1 C	7	2d Th Sept
17	Kirkmichael -	1 C	4	Last Fri Sept
18	Marnoch - -	1	4	4th Mon April
19	Mortlach - -	1 C	4	3d Sat April
20	Ordiquhill -	1	2	4th Wed Nov
21	Rathven - -	1 C	8	Last Tu Mar & fol. day
22	Rothiemay -	1	2	1st Mon Aug
23	St Fergus -	1	3	1st Tu Feb
	BERWICK.			
1	Abbey St Bathans	1	1	2d Mon Mar
2	Ayton - -	1	3	1st Mon Mar
3	Bunkle & Preston	1	2	2d Fri May
4	Channelkirk -	1	2	3d Fri March
5	Chirnside -	1	2	4th Mon Feb
6	Cockburnspath	1	2	3d Th April
7	Coldingham -	1	5	2d Mon Nov
8	Coldstream -	1	4	3d Wed Mar
9	Cranshaws -	...	...	
10	Dunse - -	1	4	2d Wed Feb
11	Earlstoun -	1	3	3d Wed Mar
12	Eccles - -	1	3	Last Sat Jan
13	Edrom - -	1	2	2d Mon Mar
14	Eyemouth -	1	2	3d Tu May
15	Fogo - -	1	1	Last Sat May

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
16	Foulden - -	1	2	Last Wed Mar
17	Gordon - -	1	2	3d Wed Feb
18	Greenlaw -	1	3	Last Fri April
19	Hume - -	1	1	3d Sat Jan
20	Hutton - -	1	2	3d Tu Feb
21	Ladykirk -	1	2	3d Fri April
22	Langton - -	E U	1	4th Mon Feb
23	Lauder - -	1	3	2d Fri July
24	Legerwood -	1	2	Last Th Jan
25	Longformacus	1	1	1st Th July
26	Mertoun -	1	2	2d Th Feb
27	Mordington -	1	1	1st Mon Aug
28	Nenthorn -	1	1	4th Sat Jan
29	Polwarth -	1	1	2d Th June
30	Swinton - -	1	2	2d Mon July
31	Westruther -	1	2	2d Tu Mar
32	Whitsome -	1	2	3d Fri Mar
	BUTE.			
1	Cumbraes -	1	2	3d Fri June
2	Kilbride (Arran)	1	4	4th Wed and 4th Th Oct
3	Kilmory - -	1	4	Last Tu, Wed, Th, and Fri. May
4	Kingarth -	1	2	4th Wed Aug
5	North Bute -	1	2	Last Fri Mar
6	Rothesay -	1 C	7	3d Th June
	CAITHNESS.			
1	Bower - -	...	...	
2	Canisbay -	1	3	3d Tu Sept
3	Dunnet - -	1	3	1st Sat Nov
4	Halkirk - -	1	4	Last Wed Oct
5	Latheron -	1	8	2d Th May, & succeeding Fri and Sat
6	Olrick - -	1	3	2d Th Oct
7	Reay - -	1	4	2d Th June
8	Thurso - -	1	6	1st Wed July
9	Watten - -	1	2	Last Th Mar
10	Wick - -	1	11	1st Tu May
	CLACKMANNAN			
1	Alloa - -	1 C	8	1st Th May
2	Clackmannan -	1 C	7	3d Tu May
3	Dollar - -	1 C	3	4th Mon Sept
4	Logie - -	1 C	3	3d Sat Dec
5	Tillicoultry -	1 C	6	Last Fri Nov
	DUMBARTON.			
1	Arrochar -	1	2	2d Fri April
2	Bonhill - -	1 C	9	3d Sat Oct
3	Cardross - -	1 C	7	1st Fri Aug
4	Cumbernauld -	1	5	Last Sat May
5	Dumbarton -	1 C	9	2d Fri Feb
6	Kilmaronock -	1	2	3d Th Dec
7	Kilpatrick, New	1 C	7	1st Sat May
8	Kilpatrick, Old	1 C	8	4th Tu Jan
9	Kirkintilloch -	1 C	9	Last Mon July
10	Luss - -	1	2	Last Fri Feb
11	Roseneath -	1	2	3d Sat Aug
12	Row -	1 C	7	2d Fri May
	DUMFRIES.			
1	Annan - -	1	6	3d Tu Oct
2	Applegarth -	1	2	3d Sat July
3	Caerlaverock -	1	2	3d Sat June
4	Canonbie -	1	4	Last Mon May
5	Closeburn -	1	3	Last Tu June
6	Cummertrees -	1	2	3d Mon June
7	Dalton - -	1	2	Last Sat Jan
8	Dornock - -	1	2	2d Tu July
9	Dryfesdale -	1	2	4th Mon June
10	Dumfries -	1	10	3d Th Sept
11	Dunscore -	1	3	3d Mon May
12	Durrisdeer -	1	2	2d Wed Aug
13	Eskdalemuir -	E U	2	1st Sat April
14	Ewes - -	E U	1	1st Tu Dec
15	Glencairn -	1	3	2d Sat April
16	Graitny - -	1	3	4th Fri Mar
17	Half-Morton -	1	2	2d Tu May
18	Hoddam - -	1	3	4th Sat April
19	Holywood -	1	2	1st Fri Oct
20	Hutton - -	1	2	Last Tu Dec
21	Johnstone -	1	2	2d Mon Nov
22	Keir - -	1	2	3d Fri May
23	Kirkconnell -	1	2	1st Wed July
24	Kirkmahoe -	1	3	2d Tu Dec
25	Kirkmichael -	1	2	4th Sat Dec
26	Kirkpatrick-Flem.	1	3	1st Sat May
27	Kirkpatrick-Juxta	1	2	2d Fri March
28	Langholm -	1	4	3d Tu May
29	Lochmaben -	1	4	1st Mon Feb
30	Middlebie -	1	3	2d Sat May
31	Moffat - -	1	3	4th Fri June
32	Morton - -	1	3	4th Th June
33	Mousewald -	1	2	3d Sat Mar
34	Penpont - -	1	2	1st Mon June
35	Ruthwell - -	1	2	4th Fri Aug
36	St Mungo -	1	2	2d Fri June
37	Sanquhar -	1	4	4th Sat Oct
38	Tinwald - -	1	3	Last Sat Jan
39	Torthorwald -	1	2	3d Th May
40	Tundergarth -	1	2	4th Sat May
41	Tynron - -	1	1	2d Sat May
42	Wamphray -	1	2	1st Sat March
43	Westerkirk -	E U	2	Last Th Jan
	EDINBURGH.			
1	Borthwick -	1	3	3d Sat July
2	Calder, Mid -	1	2	2d Fri June
3	Calder, West -	1	6	4th Sat Aug
4	Carrington -	1	2	2d Mon July
5	Cockpen - -	1	3	2d Sat June
6	Colinton - -	1 C	3	Last Fri Oct
7	Corstorphine -	1	2	2d Sat May
8	Cramond - -	1	3	Last Sat Aug
9	Cranston -	1	2	1st Tu April
10	Crichton - -	1 C	2	4th Sat Mar
11	Currie - -	1	3	Last Fri Jan
12	Dalkeith - -	1 C	7	1st Fri April
13	Duddingston -	1	4	3d Mon Oct
14	Edinburgh -	1	25	Last Wed Jan

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
15	Fala - -	1	1	4th Tu Nov
16	Glencross -	1	2	Last Sat Feb
17	Heriot - -	1	1	3d Tu Feb
18	Inveresk - -	1 C	8	1st Mon Nov
19	Kirknewton -	1	2	4th Fri April
20	Lasswade -	1 C	6	2d Fri Feb
21	Leith, North -	1	8	1st Th Nov
22	Leith, South -	1	15	Last Tu Jan
23	Liberton - -	1	4	1st Fri May
24	Newbattle -	1	3	3d Fri Mar
25	Newton - -	1 C	3	3d Fri Feb
26	Penicuick -	1	4	1st Sat April
27	Ratho - -	1	3	4th Th Feb
28	St. Cuthberts and Canongate Combination -	1	30	1st Fri Mar
29	Stow - -	1	3	3d Fri April
30	Temple - -	1	2	3d Sat Jan
	ELGIN OR MORAY.			
1	Alves - -	1	2	4th Th Mar
2	Bellie - -	1 C	3	1st Sat Feb
3	Birnie - -	1	1	4th Sat Mar
4	Cromdale -	1	5	1st Mon Feb
5	Dallas - -	1	2	4th Mon May
6	Drainy - -	1 C	3	3d Wed Oct
7	Duffus - -	1 C	4	4th Mon Nov
8	Dyke and Moy	1	2	4th Mon Nov
9	Edinkillie -	1	2	4th Mon Mar
10	Elgin - -	1 C	8	Last Wed Aug
11	Forres - -	1 C	5	3d Mon April
12	Kinloss - -	1 C	2	1st Wed Mar
13	Knockando -	1	3	4th Tu Mar
14	New Spynie -	1 C	2	2d Th April
15	Rafford - -	1	2	Last Mon Aug
16	Rothes - -	1	3	2d Th Mar
17	St Andrews-Lhan.	1 C	2	4th Sat Mar
18	Speymouth -	1	1	1st Sat May
19	Urquhart -	1	4	1st Sat Oct
	FIFE.			
1	Abbotshall -	1 C	6	1st Wed May
2	Abdie - -	...	...	
3	Aberdour -	1	3	3d Fri May
4	Anstruther-East.	1	4	4th Fri April
5	Anstruther-West.	...	...	
6	Arngask - -	...	...	
7	Auchterderran	1	4	2d Fri Nov
8	Auchtermuchty	1	4	Last Tu Mar
9	Auchtertool -	1	2	Day before last Tu April
10	Ballingry -	1 C	2	3d Fri Jan
11	Balmerino -	...	...	
12	Beath - -	1 C	4	1st Fri Nov
13	Burntisland -	1 C	5	Last Tu Dec
14	Cameron -	1	2	3d Fri July
15	Carnbee - -	...	...	
16	Carnock - -	1 C	4	3d Th Aug
17	Ceres - -	1	4	1st Wed Aug
18	Collessie - -	1 C	3	3d Sat Feb
19	Crail - -	1	3	Last Sat Oct
20	Creich - -	...	...	
21	Cults - -	1	2	2d Fri April
22	Cupar - -	1 C	7	2d Fri Mar
23	Dairsie - -	1	2	2d Wed Feb
24	Dalgety - -	1	2	Last Th April
25	Denino - -	...	...	
26	Dunbog - -	...	...	
27	Dunfermline -	1	16	2d Tu June
28	Dysart - -	1 C	8	1st Tu June
29	Elie - -	...	...	
30	Falkland - -	1 C	4	3d Sat Nov
31	Ferry-Port-on-Cr.	1 C	3	1st Wed April
32	Flisk - -	...	...	
33	Forgan - -	1 C	2	4th Wed May
34	Inverkeithing -	1 C	4	4th Fri Mar
35	Kemback -	1	2	3d Wed Nov
36	Kennoway -	1	3	3d Mon June
37	Kettle - -	1 C	3	4th Wed April
38	Kilconquhar -	1 C	4	2d Th Oct
39	Kilmany - -	...	...	
40	Kilrenny - -	1	3	3d Sat Dec
41	Kinghorn -	1 C	4	Last Fri Feb
42	Kinglassie -	1	2	3d Fri Jan
43	Kingsbarns -	1	2	4th Sat Mar
44	Kirkcaldy -	1 C	7	3d Fri Nov
45	Largo - -	1 C	4	2d Sat May
46	Leslie - -	1 C	5	3d Th Sept
47	Leuchars - -	1 C	3	4th Sat Jan
48	Logie -	...	...	
49	Markinch -	1	7	1st Mon Sept
50	Monimail -	1	2	3d Mon Feb
51	Moonzie - -	...	...	
52	Newburgh -	1	4	Last Tu May
53	Newburn - -	1 C	1	1st Fri Feb
54	Pittenweem -	1	3	2d Tu Oct
55	St Andrews -	1 C	7	2d Mon April
56	St Leonards -	1 C	2	1st Sat June
57	St Monance -	1	2	3d Sat Nov
58	Saline - -	1	2	2d Sat Dec
59	Scoonie - -	1 C	4	1st Tu Aug
60	Strathmiglo -	1	3	1st Sat after 15th May
61	Torryburn -	1 C	2	2d Wed Nov
62	Wemyss - -	1 C	7	1st Th Aug
	FORFAR.			
1	Aberlemno -	1	2	3d Mon Jan
2	Airlie - -	...	...	
3	Arbirlot - -	1	2	3d Th Mar
4	Arbroath -	1 C	9	2d Th Dec
5	Auchterhouse -	...	...	
6	Barry - -	1	3	3d Th April
7	Brechin - -	1 C	8	1st Fri Aug
8	Caraldstone -	1	1	1st Fri July
9	Carmylie -	1	2	2d Mon Jan
10	Cortachy - -	...	...	
11	Craig - -	1 C	3	3d Tu Jan
12	Dun - -	...	...	
13	Dundee - -	1 C	30	1st Wed June
14	Dunnichen -	1	3	4th Th Jan
15	Edzell - -	1	2	2d Mon May
16	Essie and Nevy	...	...	
17	Farnell - -	1 C	2	1st Sat July
18	Fearn - -	1	1	Last Sat Jan
19	Forfar - -	1 C	10	1st Mon Aug

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
20	Glammis - -	1	3	2d Th May
21	Glenisla - -	1	2	1st Sat Feb
22	Guthrie - -	...	...	
23	Inverarity -	1	2	3d Th Feb
24	Inverkeillor -	1	3	Last Wed June
25	Kettins - -	...	...	
26	Kingoldrum -	...	...	
27	Kinnell - -	1 C	2	3d Th Nov
28	Kinnettles -	...	...	
29	Kirkden - -	1	2	3d Th July
30	Kirriemuir -	1 C	8	1st Th Aug
31	Lethnot - -	1	1	2d Fri Aug
32	Liff and Benvie	1 C	15	Last Wed July
33	Lintrathen -	...	...	
34	Lochlee - -	1	2	2d Fri June
35	Logie-Pert -	1 C	3	1st Sat Feb
36	Lunan - -	...	...	
37	Lundie - -	1	2	2d Th Aug
38	Mains, etc. -	1 C	3	3d Sat July
39	Marytoun -	1 C	...	
40	Menmuir -	1	2	4th Th Mar
41	Monifieth -	1 C	4	Last Mon Jan
42	Monikie - -	...	...	
43	Montrose -	1 C	16	Last Wed Aug
44	Murroes - -	...	...	
45	Newtyle - -	1	2	3d Sat June
46	Oathlaw - -	...	...	
47	Panbride -	1	2	4th Mon Oct
48	Rescobie - -	1	2	2d Tu Jan
49	Ruthven - -	1	2	3d Sat June
50	St Vigeans -	1	9	Wed after 2d Tu Aug
51	Strickathrow -	1 C	2	2d Sat June
52	Tannadice -	1	3	2d Sat Jan
53	Tealing - -	1	2	1st Th Aug
	HADDINGTON.			
1	Aberlady -	1	2	3d Th Oct
2	Athelstaneford	1	2	1st Th Feb
3	Bolton - -	1	1	1st Mon Nov
4	Dirleton - -	1	3	4th Mon Feb
5	Dunbar - -	1 C	5	1st Sat May
6	Garvald - -	1	2	1st Tu Feb
7	Gladsmuir -	1 C	3	Last Sat Feb
8	Haddington -	1 C	6	4th Th May
9	Humbie - -	1	3	Last Sat June
10	Innerwick -	1	2	1st Mon June
11	Morham - -	1	1	1st Sat Mar
12	North Berwick	1 C	4	3d Th May
13	Oldhamstocks -	1	2	Last Th May
14	Ormiston -	1	2	2d Tu Mar
15	Pencaitland -	1 C	2	Last Tu April
16	Prestonkirk -	1	3	3d Th May
17	Prestonpans -	E U	3	2d Mon May
18	Salton - -	1	2	2d Sat June
19	Spot - -	1	2	3d Mon April
20	Stenton - -	1	2	3d Mon Oct
21	Tranent - -	1 C	4	3d Fri April
22	Whitekirk -	1	2	2d Sat Aug
23	Whittingham -	1	2	4th Sat Feb
24	Yester - -	1	2	2d Mon Nov
	INVERNESS.			
1	Abernethy -	1 C	3	2d Tu Feb
2	Alvie - -	1	2	Last Fri Nov
3	Ardersier -	1	2	4th Wed Dec
4	Barra - -	1	3	1st Wed May
5	Boleskine, etc.	1	3	Last Sat Mar
6	Bracadale -	1	2	3d Fri July
7	Croy - -	1	3	3d Sat May
8	Daviot - -	1	3	2d Wed Mar
9	Dores - -	1	3	2d Mon May
10	Duirnish - -	1	6	1st Th Feb
11	Duthil - -	1	3	2d Th April
12	Glenelg - -	1	4	Last Wed Feb & succeed. Fri
13	Harris - -	1	6	1st Sat April
14	Inverness -	1 C	12	Last Fri July
15	Kilmallie -	1	6	3d Fri Nov
16	Kilmonivaig -	1	4	3d Fri June
17	Kilmorack -	1	4	4th Mon Dec
18	Kilmuir (Skye)	1	3	1st Tu Sept
19	Kiltarlity -	1	4	4th Mon Dec
20	Kingussie -	1	3	1st Wed Sept
21	Kirkhill - -	1	3	Last Th Dec
22	Laggan - -	1	2	3d Wed Aug
23	Moy - -	1	2	3d Th July
24	Petty - -	1	3	2d Mon Nov
25	Portree - -	1	5	4th Th June
26	Sleat - -	1	4	2d Tu Nov
27	Small Isles -	...	...	
28	Snizort - -	1	4	1st Th Aug
29	Strath - -	1	4	3d Th Sept
30	Uist, North -	1	6	2d Tu Sept
31	Uist, South -	1	8	4th Fri Dec
32	Urquhart -	1	4	3d Fri Aug
	KINCARDINE.			
1	Arbuthnot -	...	...	
2	Banchory-Deven.	1 C	4	Last Tu Oct
3	Banchory-Ternan	1	4	4th Th Dec
4	Benholm -	1 C	3	3d Sat Feb
5	Bervie - -	1 C	3	Last Mon April
6	Dunnottar -	1 C	3	2d Th Feb
7	Durris - -	1	2	4th Th Oct
8	Fettercairn -	1 C	3	2d Sat July
9	Fetteresso -	1 C	5	1st Sat July
10	Fordoun - -	1 C	3	1st Fri May
11	Garvock - -	1	2	Last Sat April
12	Glenbervie -	1	2	Last Tu July
13	Kinneff - -	1	2	Last Sat June
14	Laurencekirk -	1 C	3	Last Sat Feb
15	Maryculter -	1	2	Last Mon Aug
16	Marykirk	1 C	3	4th Sat Feb
17	Nigg - -	1 C	3	4th Sat April
18	St Cyrus - -	1 C	3	2d Sat July
19	Strachan - -	1	2	2d Sat Jan
	KINROSS.			
1	Cleish - -	1	2	3d Sat May
2	Kinross - -	1 C	4	2d Wed Mar
3	Orwell - -	1 C	3	3d Wed Aug
4	Portmoak -	1 C	3	Last Sat Oct
	KIRKCUDBRIGHT.			
1	Anwoth - -	1	2	2d Th July

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2	Balmaclellan -	1	2	2d Th Oct
3	Balmaghie -	1	2	3d Sat Dec
4	Borgue - -	1	2	4th Th July
5	Buittle - -	1	2	Last Sat Dec
6	Carsphairn -	1	2	Last Th April
7	Colvend - -	1	3	2d Tu Jan
8	Crossmichael -	1	3	4th Th Jan
9	Dalry - -	1	2	4th Sat April
10	Girthon - -	1	3	2d Tu Mar
11	Kells - -	1	2	3d Sat Dec
12	Kelton - -	E U	4	4th Tu Oct
13	Kirkbean -	1	2	Last Tu Jan
14	Kirkcudbright -	1 C	6	2d Fri Aug
15	Kirkgunzeon -	1	2	3d Sat Nov
16	Kirkmabreck -	1	3	1st Sat June
17	Kirkpatrick-Dur.	1	3	1st Th June
18	Kirkpatrick-Iron.	1	2	2d Sat May
19	Lochrutton -	1	2	1st Mon Nov
20	Minnigaff -	1	3	Last Fri Oct
21	New Abbey -	1	2	1st Sat Nov
22	Parton - -	1	2	3d Sat Oct
23	Rerrick - -	1	3	2d Sat Aug
24	Terregles -	1	2	1st Sat Aug
25	Tongland -	1	4	1st Th Feb
26	Troqueer -	E U	6	1st Th Oct
27	Twynholm -	1	2	1st Tu Jan
28	Urr - -	E U	4	3d Fri July
	LANARK.			
1	Avondale -	1 C	7	1st Tu Jan
2	Barony - -	1 C	21	Last Tu Nov
3	Biggar - -	1	3	3d Sat Mar
4	Blantyre - -	1 C	4	3d Sat Jan
5	Bothwell - -	1	17	1st Tu Aug
6	Cadder - -	1	7	4th Fri April
7	Cambuslang -	1 C	5	3d Th Feb
8	Cambusnethan	1	13	1st Tu Sept
9	Carluke - -	1	6	1st Mon Aug
10	Carmichael -	1	2	1st Sat June
11	Carmunnock -	...	...	
12	Carnwath -	1	5	4th Fri Dec
13	Carstairs - -	...	...	
14	Covington -	1	2	Last Sat Feb
15	Crawford -	1	3	4th Sat Mar
16	Crawfordjohn -	1	2	1st Sat April
17	Culter - -	1	2	4th Fri June
18	Dalserf - -	1	3	3d Sat Nov
19	Dalziel - -	1	9	1st Fri April
20	Dolphinton -	...	...	
21	Douglas - -	1	3	4th Fri Aug
22	Dunsyre - -	...	...	
23	Glasgow - -	1	25	1st Tu Dec
24	Glassford -	1	3	2d Sat Nov
25	Govan Combination - -	1	25	3d Tu May
26	Hamilton -	1 C	10	2d Mon Oct
27	Kilbride, East -	1 C	5	2d Th May
28	Lanark - -	1	8	3d Th Oct
29	Lesmahagow -	1	7	2d Sat July
30	Libberton -	1	2	3d Sat Aug
31	Monkland, New	1	16	4th Th Oct
32	Monkland, Old	1	15	2d Th Mar
33	Pittenain -	1	1	2d Mon Aug
34	Rutherglen -	1	7	3 Fri Aug
35	Shotts - -	1	8	1st Tu May
36	Stonehouse -	1	3	1st Mon July
37	Symington -	1	2	Last Sat Oct
38	Walston - -	1	2	3d Mon June
39	Wandell, etc. -	1	1	4th Sat July
40	Wiston, etc. -	1	2	1st Fri Sept
	LINLITHGOW.			
1	Abercorn -	1	3	2d Tu Dec
2	Bathgate -	1	5	Last Wed July
3	Borrowstounness	1 C	6	3d Fri June
4	Carriden - -	1	3	3d Th Aug
5	Dalmeny -	1	2	Last Th April
6	Ecclesmachen -	1	1	1st Tu April
7	Kirkliston -	1	4	2d Fri Feb
8	Linlithgow -	1 C	7	1st Fri May
9	Livingstone -	1	2	Last Fri June
10	Queensferry -	1	8	3d Sat July
11	Torphichen -	1	2	3d Th July
12	Uphall - -	1	3	4th Th May
13	Whitburn -	1	6	1st Th Mar
	NAIRN.			
1	Ardclach -	1	2	Last Wed Mar
2	Auldearn -	1	3	1st Mon April
3	Cawdor - -	1	2	2d Sat June
4	Nairn - -	1 C	4	1st Wed Mar
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Birsay & Harray	1	4	Last Wed Mar
2	Cross and Burness	1	5	1st Fri Nov
3	Eday - -	...	...	
4	Evie and Rendal	1	2	2d Sat Aug
5	Firth - -	1	2	2d Mon May
6	Holm - -	1	2	Last Th May
7	Hoy and Græmsay	...	...	
8	Kirkwall - -	1 C	5	Last Wed May
9	Lady - -	1	4	3d Tu Feb
10	Orphir - -	1	2	2d Sat July
11	Ronaldshay, South	1	5	Last Sat Nov
12	Rousay, etc. -	...	...	
13	St Andrews, etc.	...	...	
14	Sandwick -	...	...	
15	Shapinshay -	...	...	
16	Stennis - -	...	...	
17	Stromness -	1 C	4	2d Th Aug
18	Stronsay - -	1	2	1st Th Dec
19	Walls and Flotta	...	...	
20	Westray, etc. -	1	3	3d Wed Oct
	SHETLAND.			
21	Bressay - -	1	4	Last Tu Dec
22	Delting - -	1	3	1st Sat Mar
23	Dunrossness -	1	6	2d Fri Nov
24	Fetlar & N. Yell—			
	Fetlar - -	1	1	Sat preceding last Sat July
	North Yell -		2	Last Sat July
25	Lerwick - -	1	4	Last Fri Oct

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26	Nesting - -		2	2d Tu April
	Whalsay -	1	1	2d Tu Oct
	Lunasting -		2	2d Sat Dec
27	North Mavine -	1	4	2d Wed Oct
28	Sandsting -	1	4	2d Wed Sept
29	Tingwall - -	1	4	Last Th July
30	Unst - -	1	4	1st Fri Mar
31	Walls - -	1	4	1st Tu Sept
32	Yell - -	1	3	4th Th April
	PEEBLES.			
1	Broughton -	1	2	3d Tu Feb
2	Drumelzier -	1	1	3d Sat Feb
3	Eddleston -	1	2	3d Fri Feb
4	Innerleithen -	1	2	3d Mon Nov
5	Kirkurd - -	...	...	
6	Linton, West -	1	3	4th Mon Jan
7	Lyne and Megget	...	...	
8	Manor - -	1	1	2d Th Nov
9	Newlands -	1	2	1st Mon Nov
10	Peebles - -	1	4	3d Sat April
11	Skirling - -	...	...	
12	Stobo - -	1	1	Last Sat Nov
13	Traquair - -	1	2	Last Fri Nov
14	Tweedsmuir -	...	...	
	PERTH.			
1	Aberdalgie -	1	2	Last Sat June
2	Aberfoyle -	1	2	2d Th Aug
3	Abernethy -	1	3	Last Sat Feb
4	Abernyte -	...	...	
5	Alyth - -	1	4	2d Th May
6	Auchterarder -	1	4	4th Sat Feb
7	Auchtergaven -	1	4	2d Sat April
8	Balquhidder -	1	2	4th Mon June
9	Bendochy -	1	2	3d Sat Jan
10	Blackford -	1 C	5	3d Mon and Tu Oct
11	Blair-Athole -	1	3	3d Th Jan
12	Blairgowrie -	1	4	1st Mon Mar
13	Callander -	1	3	1st Wed Mar
14	Caputh - -	1	3	3d Tu Sept
15	Cargill - -	1	3	Last Sat Jan
16	Clunie - -	1	2	2d Sat Aug
17	Collace - -	1	4	4th Th Mar
18	Comrie - -	1	3	2d Wed Nov
19	Coupar-Angus -	1 C	4	2d Sat May
20	Crieff - -	1	6	4th Fri Feb
21	Culross - -	1 C	3	1st Fri Oct
22	Dowally - -	1	2	4th Sat June
23	Dron - -	1	1	2d Th Nov
24	Dull - -	1	7	Last Tu Sept and succeeding Wed and Th
25	Dunbarney -	1	2	1st Sat May
26	Dunblane -	1 C	4	3d Fri Jan
27	Dunkeld -	...	...	
28	Dunkeld, Little	1	4	Last Sat Dec
29	Dunning - -	1	3	2d Wed Nov
30	Errol - -	1	4	1st Mon July
31	Forgandenny -	1	2	2d Tu Aug
32	Forteviot -	1	2	2d Sat June
33	Fortingall -	1	3	1 Tu & 2 Fr Jan
34	Fossaway -	1	3	4th Th May
35	Fowlis-Easter -	1	2	Last Th Jan
36	Fowlis-Wester	1	2	Last Wed Aug
37	Gask - -	1	2	Last Sat Oct
38	Glendevon -	...	...	
39	Inchture - -	1	2	1st Th Dec
40	Kenmore -	1	3	2d Tu Nov and Sat fol
41	Killin - -	1	4	3d Mon Sept and Tu, Fri, and Sat fol
42	Kilmadock -	1 C	5	Last Tu Aug
43	Kilspindie -	1	2	4th Sat April
44	Kincardine -	1	3	1st Sat Nov
45	Kinclaven -	1	2	1st Mon Oct
46	Kinfauns -	1	2	4th Mon Mar
47	Kinloch - -	...	...	
48	Kinnaird - -	1	1	3d Th Nov
49	Kinnoul - -	1 C	4	2d Sat Feb
50	Kirkmichael -	...	...	
51	Lethendy -	1	1	Last Sat Dec
52	Logierait -	1	4	2d Mon April
53	Longforgan -	1	3	4th Sat Mar
54	Madderty -	...	...	
55	Meigle - -	1 C	2	3d Sat April
56	Methven -	1	3	2d Sat April
57	Moneydie -	1	1	3d Sat Oct
58	Monivaird -	1	2	1st Mon Aug
59	Monzie—			
	Logie-Almond,		2	2d Sat May
	Monzie, and	1		
	Innerpeffray		2	2d Sat June
60	Moulin - -	1	3	1st Tu Aug
61	Muckhart -	1	2	1st Fri April
62	Muthil - -	1	4	1st Wed Aug
63	Perth - -	E U	15	1st Tu May
64	Port-of-Monteith	1	2	3d Th Nov
65	Rattray - -	1	3	2d Sat Dec
66	Redgorton -	1	3	2d Sat Mar
67	Rhynd - -	1	1	2d Sat Sept
68	Scone - -	1	4	Last Sat Nov
69	St Madoes -	1	1	3d Th Jan
70	St Martins -	...	...	
71	Tibbermuir -	1	3	2d Sat Dec
72	Trinity-Gask -	1	2	3d Wed Jan
73	Tulliallan -	1 C	4	Last Wed June
74	Weem -	1	2	1st Tu April and suc Fri
	RENFREW.			
1	Abbey - -	1 C	20	Last Wed Dec
2	Cathcart - -	1 C	5	Last Th April
3	Eaglesham -	1	3	2d Th Feb
4	Eastwood -	1 C	8	Last Tu Aug
5	Erskine - -	1 C	2	4th Sat Dec
6	Greenock -	E U	24	1st Tu Mar
7	Houston - -	1 C	4	Last Fri Jan
8	Inchinnan -	1 C	2	2d Sat Dec
9	Innerkip, etc. -	1 C	4	1st Tu Aug
10	Kilbarchan -	1 C	7	1st Fri June
11	Kilmalcolm -	1	3	Last Sat June
12	Lochwinnoch -	1 C	6	1st Wed May
13	Mearns - -	1	4	Last Tu Mar

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14	Neilston - -	1 C	10	4th Sat April
15	Paisley - -	1 C	15	3d Mon Feb
16	Port-Glasgow -	1 C	8	2d Tu April
17	Renfrew - -	1 C	4	Last Sat May
	ROSS AND CROMARTY.			
1	Alness - -	1	2	1st Th May
2	Applecross -	1	4	1st Tu Oct
3	Avoch - -	1	3	2d Th April
4	Barvas - -	1	4	2d Tu Mar
5	Contin - -	1	3	4th Tu April
6	Cromarty -	1 C	4	2d Fri Aug
7	Dingwall -	1	3	2d Th Feb
8	Edderton -	1	2	4th Th Nov
9	Fearn - -	1	3	1st Th April
10	Fodderty -	1	3	4th Th Oct
11	Gairloch - -	1	6	Last Th Aug
12	Glenshiel -	1	2	4th Tu Oct
13	Killearnan -	1	4	Last Mon Oct
14	Kilmuir-Easter	1	2	3d Mon July
15	Kiltearn -	1	3	4th Sat July
16	Kincardine -	1	3	3d Th May
17	Kintail - -	1	2	1st Fri Aug
18	Knockbain -	1	3	4th Mon June
19	Lochalsh - -	1	3	1st Th April
20	Lochbroom -	1	6	2d Th Feb & Last Th Dec
21	Lochcarron -	1	3	4th Th Nov
22	Lochs - -	1	5	1st Wed Nov
23	Logie-Easter -	1	2	4th Fri Nov
24	Nigg - -	1 C	2	4th Wed April
25	Resolis or Kirkmichael	1	3	1st Fri April
26	Rosemarkie -	1	3	3d Fri April
27	Rosskeen -	1	4	4th Th Sept
28	Stornoway -	1	7	4th Tu Nov
29	Tain - -	1 C	4	1st Mon April
30	Tarbat - -	1	3	4th Mon Aug
31	Uig - -	1	5	4th Tu April
32	Urquhart -	1	4	1st Tu April
33	Urray - -	1	4	3d Tu May
	ROXBURGH.			
1	Ancrum - -	1	2	2d Sat Mar
2	Ashkirk - -	1	2	Last Wed Mar
3	Bedrule - -	E U	1	3d Sat May
4	Bowden - -	1	2	3d Th Jan
5	Castleton -	E U	3	1st Th May
6	Cavers - -	E U	3	Last Sat April
7	Crailing - -	1	1	2d Wed Jan
8	Eckford - -	1	2	4th Sat Feb
9	Ednam - -	1	2	2d Sat April
10	Hawick - -	1	7	4th Fri Oct
11	Hopekirk -	E U	2	4th Fri Oct
12	Hownam - -	1	1	Last Sat Feb
13	Jedburgh -	1 C	6	2d Tu Aug
14	Kelso - -	E U	6	1st Mon Feb
15	Kirkton - -	1	1	4th Fri May
16	Lilliesleaf -	1	2	2d Sat June
17	Linton - -	1	2	1st Wed April
18	Mackerston -	1	1	2d Th Jan
19	Maxton - -	1	1	2d Mon April
20	Melrose - -	1	6	1st Mon April
21	Minto - -	1	1	2d Mon June
22	Morebattle -	1	2	Last Sat Jan
23	Oxnam - -	E U	2	Last Sat Mar
24	Roberton -	1	2	1st Sat Mar
25	Roxburgh -	E U	2	Last Fri April
26	St Boswells -	1	2	3d Th May
27	Smailholm -	1	2	2d Wed Mar
28	Southdean -	1	2	4th Fri Feb
29	Sprouston -	1	2	2d Wed May
30	Stitchel - -	1	1	Last Wed Apr
31	Wilton - -	1	3	1st Fri July
32	Yetholm - -	1	2	1st Sat May
	SELKIRK.			
1	Ettrick - -	E U	2	2d Fri Mar
2	Galashiels -	1	4	Last Sat July
3	Kirkhope -	1	2	4th Fri July
4	Selkirk - -	E U	4	Last Fri Jan
5	Yarrow - -	E U	2	1st Sat June
	STIRLING.			
1	Airth - -	1 C	3	1st Sat May
2	Alva - -	1 C	5	1st Tu May
3	Baldernock -	1	2	3d Tu July
4	Balfron - -	1 C	3	1st Tu May
5	Bothkennar -	1 C	2	4th Mon July
6	Buchanan -	1	2	Last Fri Nov
7	Campsie - -	1 C	7	2d Sat Feb
8	Denny - -	1 C	6	4th Mon Feb
9	Drymen - -	1	3	Last Sat April
10	Dunipace -	1 C	3	4th Sat Aug
11	Falkirk - -	1 C	13	Last Tu Feb
12	Fintry - -	1 C	2	1st Wed April
13	Gargunnock -	1 C	2	3d Tu Jan
14	Killearn - -	...	...	
15	Kilsyth - -	1	7	1st Tu Feb
16	Kippen - -	1 C	3	1st Sat July
17	Larbert - -	1 C	5	2d Sat Feb
18	Lecropt - -	...	...	
19	Muiravonside -	1 C	3	2d Sat July
20	Polmont - -	1 C	5	2d Sat April
21	St Ninians -	1 C	10	Last Wed Sept
22	Slamannan -	1	5	2d Sat June
23	Stirling - -	1	9	Last Tu May
24	Strathblane -	1	2	Last Tu Jan
	SUTHERLAND.			
1	Assynt - -	1	4	4th Wed April
2	Clyne - -	1	3	2d Sat Feb
3	Creich - -	1	4	3d Tu Feb
4	Dornoch - -	1	4	3d Mon Feb
5	Duirness - -	1	3	4th Tu May
6	Eddrachillis -	1	3	3d Mon April
7	Farr - -	1	5	2d Wed Mar
8	Golspie - -	1	2	2d Tu Feb
9	Kildonan -	1	4	1st Th July
10	Lairg - -	1	2	3d Th April
11	Loth - -	1	2	1st Wed July
12	Rogart - -	1	2	1st Tu June
13	Tongue - -	1	3	3d Tu April

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.	No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	WIGTOWN.				8	Luce, New -	1	2	1st Th May
					9	Luce, Old -	1	3	4th Sat Oct
1	Glasserton -	1	2	2d Tu July	10	Mochrum -	1	4	3d Sat May
2	Inch - -	1	4	Last Th April	11	Penninghame -	1 C	5	2d Sat Mar
3	Kirkcolm -	1	3	Sat before 31st Dec	12	Portpatrick -	1	3	4th Tu June
					13	Sorby - -	1 C	3	1st Th April
4	Kirkinner -	1	3	4th Mon Nov	14	Stoneykirk -	1	4	1st Th Nov
5	Kirkmaiden -	1	3	2d Th Dec	15	Stranraer -	1 C	12	Last Tu July
6	Kirkowan -	1	3	1st Tu May	16	Whithorn -	1	4	2d Th Feb
7	Leswalt - -	1	4	2d Sat April	17	Wigtown -	1 C	3	1st Wed June

SUMMARY OF ASSESSED AND UNASSESSED PARISHES.

No.	COUNTIES.	NUMBER OF PARISHES			MODES OF ASSESSMENT.		
		Assessed.	Unassessed.	Total.	First without Classification.	First, Classified.	Established Usage.
1	Aberdeen - - - - -	77	5	82	62	15	...
2	Argyll - - - - - -	33	5	38	30	3	...
3	Ayr - - - - - -	43	3	46	22	21	...
4	Banff - - - - - -	23	...	23	18	5	...
5	Berwick - - - - -	31	1	32	30	...	1
6	Bute - - - - - -	6	...	6	5	1	...
7	Caithness - - - - -	9	1	10	9	...	...
8	Clackmannan - - - - -	5	...	5	...	5	...
9	Dumbarton - - - - -	12	...	12	5	7	...
10	Dumfries - - - - -	43	...	43	40	...	3
11	Edinburgh - - - - -	30	...	30	24	6	...
12	Elgin or Moray - - - -	19	...	19	11	8	...
13	Fife - - - - - -	49	13	62	24	25	...
14	Forfar - - - - - -	39	14	53	24	15	...
15	Haddington - - - - -	24	...	24	17	6	1
16	Inverness - - - - -	31	1	32	29	2	...
17	Kincardine - - - - -	18	1	19	7	11	...
18	Kinross - - - - -	4	...	4	1	3	...
19	Kirkcudbright - - - - -	28	...	28	24	1	3
20	Lanark - - - - -	36	4	40	30	6	...
21	Linlithgow - - - - -	13	...	13	11	2	...
22	Nairn - - - - - -	4	...	4	3	1	...
23	Orkney - - - - - -	12	8	20	10	2	...
	Shetland - - - - -	12	...	12	12	...	...
24	Peebles - - - - -	10	4	14	10	...	...
25	Perth - - - - - -	67	7	74	58	8	1
26	Renfrew - - - - -	17	...	17	3	13	1
27	Ross and Cromarty - - - -	33	...	33	30	3	...
28	Roxburgh - - - - -	32	...	32	24	1	7
29	Selkirk - - - - -	5	...	5	2	...	3
30	Stirling - - - - -	22	2	24	7	15	...
31	Sutherland - - - - -	13	...	13	13	...	...
32	Wigtown - - - - -	17	...	17	13	4	...
	Total -	817	69	886	608	189	20

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FOR HER MAJESTY'S STATIONERY OFFICE.